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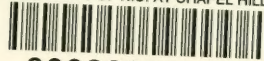
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EXECUTIVE
AND
LEGISLATIVE DOCUMENTS.

EXTRA SESSION'S 1863-'64.

RALEIGH:
W. W. HOLDEN, PRINTER TO THE STATE.
1864.

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MAY SESSION, 1863.

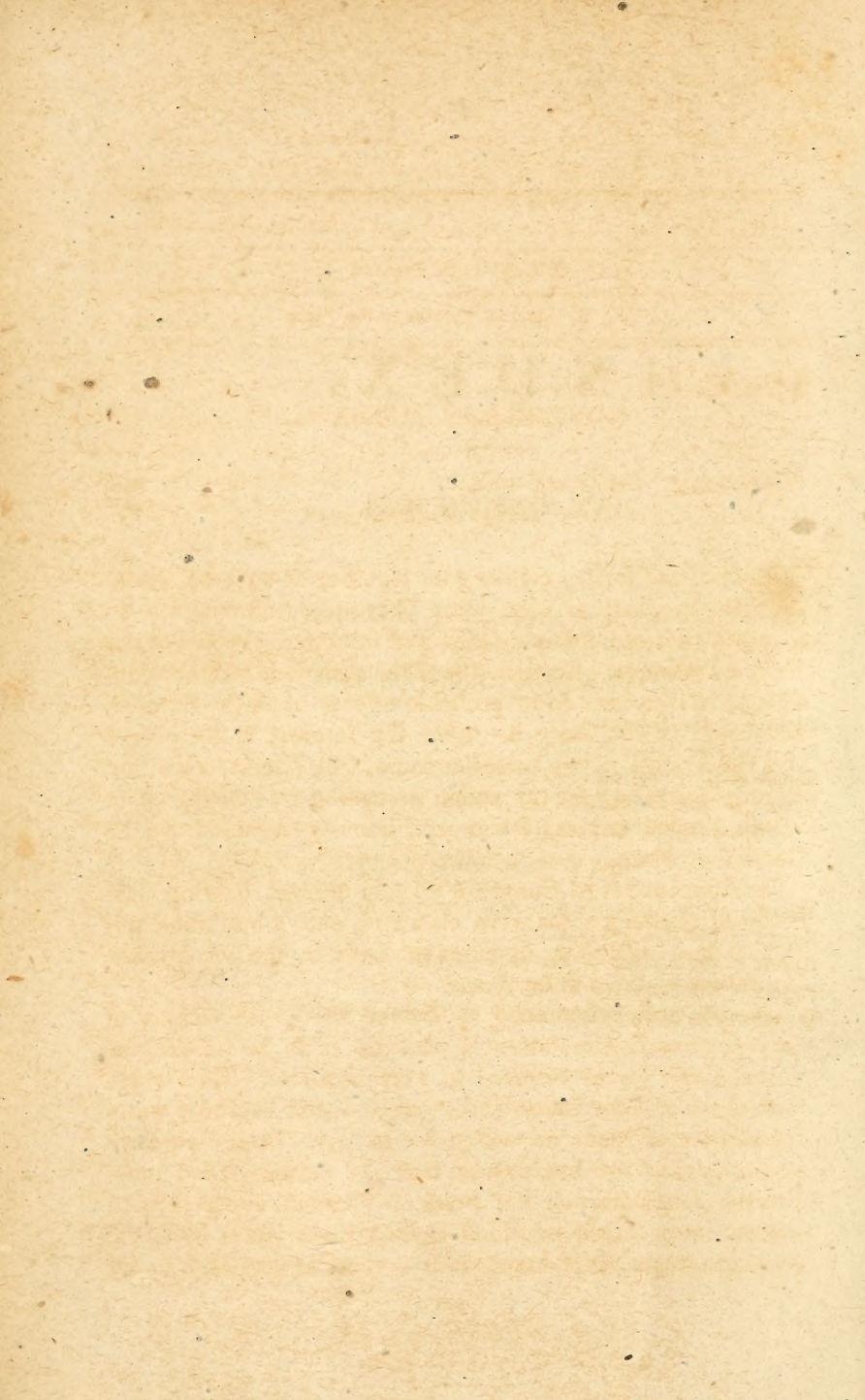
Message of the Governor,
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Ordered to be Printed.

W. W. Holden, Printer to the State.

GOVERNOR'S MESSAGE.

*Gentlemen of the Senate and
House of Commons:*

The reasons for my calling you together at such an unseasonable time, and so soon after your adjournment, will be found in the accompanying able and interesting report of the Public Treasurer. The gravity of the question, whether considered in reference to its probable effects upon the finances and credit of the State, or upon the interest of the people and the success of our common cause, will, I trust, constitute an ample apology for my action in calling you together, in which I need not say I was unanimously sustained by the Council of State.

By a recent act of Congress, all non-interest bearing Confederate treasury notes were classified, and a limitation put on the time of funding them, as set forth in the accompanying report of the Public Treasurer.

By this action, intended to reduce the great volume of paper money in circulation by causing it to be funded, the notes of two issues referred to were rendered of less value than those of later issues, and though to that extent it was a repudiation of them, no action would have been necessary on the part of the Legislature, had the matter ended here. But the Legislature of the State of Virginia, being then in session, immediately provided against these issues being received in payment of taxes, with a view, as was said, to aid

the operation of the act of Congress, by hastening the funding process. And soon thereafter the Banks of the City of Richmond, actuated no doubt by the same patriotic but unfortunate motives, declining to receive them, it at once became a matter of serious concern with the Treasurer and myself, whether some legislative action would not be required in self-defense. And if any were required it must be had soon, as the collection of taxes begins in July.

The Ordinance of the Convention, No. 35, Feb. session, makes it the duty of the Treasurer to receive these issues; but if he were invested with power to reject them, it evidently would not become him to exercise it under circumstances so different from any contemplated by the framers of the ordinance. To continue to receive them after this partial repudiation of Congress, and after the Legislature and the Metropolitan Banks of Virginia had refused them, would, of course, have subjected that officer to the danger of filling the Treasury with notes greatly depreciated it might be, or perhaps entirely uncurrent. There was no telling how soon the other banks of the country might follow the example of those of Richmond, nor what action other States might take. And of course it being impossible to fund it all, and inconvenient to fund any, so long as it would pass, it might be rushed into this State and paid into our Treasury; such a result would be ruinous alike to her creditors, her officers, and her soldiers. This created a responsibility too great to be borne by the Treasurer without legislative sanction, and the matter is therefore submitted to you.

After a careful survey of the situation, I confidently recommend you to provide for the continued reception of these notes, as the safer and more honorable course. So far no State has followed the example of Virginia, and no banks outside of Richmond in the whole Confederacy have refused them. Our example may have a most happy influence upon the contemplated action of others. No more deadly blow could be stricken our cause than the repudiation of our currency, and that the honest, old-fashioned, debt-paying State

of North-Carolina should be among the first to dishonor the money paid her citizens for their substance, and her soldiers for their blood, is something I should regret living to see. If one issue of Confederate notes be good, then all are good, since the same honor is pledged for their ultimate redemption. It is exceedingly dangerous to take the first step towards dishonoring, in the slightest degree, our enormous volume of paper currency. The action of one forces the action of another, when, if all stood firm, the public credit might be saved. A refusal to receive those notes, from whatever cause, and however weighty the reason, would create among the non-commercial classes the most general alarm, and even distress; and the want of confidence would become universal. The danger can now be stopped; if we fail to check it, in my opinion it will be beyond remedy. The suggestions of the Treasurer in regard to the manner of providing against any probable loss are well worthy of your consideration, and I have no doubt, will have great weight in your deliberations.

Desiring to detain you but a few days at this busy and inconvenient season, I refrain from bringing before you various other matters which might well claim your attention at a regular session. I will therefore only call to your notice one more subject. The President of the Confederate States having called upon me for seven thousand militia, it becomes important to amend the existing militia laws in certain particulars, both to facilitate their raising and equipment with all possible speed, and to enlarge the list of exempts for the proper protection of the State. In regard to these amendments, I will take pleasure in consulting with and assisting your military committees.

Permit me to thank you for your prompt assembling at my call, and to congratulate you upon the improved condition of our affairs, State and National. Since your adjournment our gallant armies have again won great victories, and driven back, with slaughter and confusion, the vast forces of the enemy. The danger of suffering for lack of food has happi-

ly passed away, and the goodness and mercy of God has visited us with a harvest almost unparalleled, while the growing crops every where promise equal bounteousness. Let us gather fresh courage from these Divine blessings, and struggle with renewed strength for the honor and independence of the country.

Z. B. VANCE.

TREASURER'S REPORT

TREASURY DEPARTMENT,
Raleigh, June 29th, 1863.

To his Excellency, Governor Vance :

Soon after the passage of the act of Congress, providing for the funding and further issue of treasury notes, approved 23d March last, and the act of the Legislature of Virginia, making only "the Confederate States non-interest bearing notes of the denomination of or over five dollars, dated and issued on and after the 1st April, 1863, receivable in payment of taxes and other public dues to the State," I addressed to your Excellency a communication suggesting the propriety of convening the Council of State, and submitting to them the question whether the General Assembly ought not to be called to consider what legislation, on the part of this State, the aforesaid acts had rendered necessary.

The Confederate treasury notes not bearing interest, issued prior to the passage of this act, were made fundable, at the pleasure of the holder, in the bonds of the government, bearing interest at the rate of 8 per cent. for the issues dated prior to December, 1862, and 7 per cent. for the subsequent issues.

The acts under which these issues were made, made no

limitations as to the time within which these notes were to be presented by the holder, for funding.

The act of the 23d March last, in effect, classified these notes and others which the act authorized to be issued ; and put a limitation on the time of funding them, as follows :

1. The holders of the issues, dated prior to December 1st, 1862, were allowed to fund them in 8 per cent. bonds at any time prior to April 23d, 1863, in 7 per cent. bonds, at any time after 22d April, 1863, to and including August 1st, 1863 ; and after August 1st, 1863, they were not to be fundable at all.

2. Notes dated after 1st December, 1862, and before 6th April, 1863, were to be fundable on or before 1st August, 1863, in 7 per cent. bonds ; and afterwards in 4 per cent. bonds.

3. The act provided for a new issue of treasury notes, to be dated on and after 6th April, 1863, the issues not to exceed fifty millions in any one month, which were to have the month of their issue printed in large characters, across the face of them, and were to be fundable for one year from the 1st day of the month printed across the face of them, in 6 per cent. bonds, and afterwards in 4 per cent. bonds.

The primary quality of these issues, making them fundable at the pleasure of the holder, without limitation of time, in bonds bearing a high rate of interest, had tended much to give them currency, but the vast amount of issues had already greatly depreciated that value, so that supplies could only be bought with them at extravagant prices, and these prices were likely to be greatly augmented as the redundancy of currency increased, whereby the issues would soon become so great that it would be impossible that the government could pay them ; and consequently public confidence in them would be lost. The evil was the redundancy of the currency and the high rate of interest, and consequently, if any remedy could be devised, it must necessarily be sought in a diminution of the currency and a reduction of the rate of interest.

The policy of Congress was to bring about this diminution :

1st. By inducing the holders to fund the currency promptly, by limiting the time within which the funding would be allowed at the rate of interest originally fixed; and by making the first class not fundable at all, and consequently uncurrent, if not funded by the 1st Aug., 1863—and the second class of less value, and consequently less current than the third class; thus operating on the holders to fund and diminish the currency, both by motives of interest and fear of loss.

2d. By absorbing a very large amount of the currency by a heavy money tax.

3d. By furnishing the army with much of its supplies by a tax in kind, and thus avoiding in future excessive issues of currency.

While your Excellency was considering the expediency of convening the Council of State, and the matter had become the subject of public discussion, many distinguished individuals maintained, on various grounds, that the occasion did not warrant the expense and inconvenience of convening the General Assembly: some insisting that the 2d section of the ordinance No. 35, Feb. session of the Convention, conferred on the Public Treasurer the power of prohibiting the sheriffs from receiving the Confederate currency, depreciated in value by the act of Congress, and passed subsequently to the ordinance, and that he ought to exercise this power. Others maintained that the acts of Congress and of the Legislature of Virginia would not materially affect the currency of the old issues, and many urged that I could make an arrangement with the Secretary of the Treasury to exchange the old for the new issues.

I did not concur in any of these views, but with your approbation, I addressed a letter to each of the Presidents of the banks of this State, inviting them to meet me here on the 14th of May last, to consider the question whether, after the 1st August next, they would receive as currency Confederate non-interest bearing notes, dated prior to April 6th, 1863. I also wrote to the Secretary of the Treasury, asking him whether he would make the exchange proposed—whether, in his

opinion the currency of the old issues would be injuriously affected by the aforesaid legislation, and what amount of the issues, dated prior to December 1st, 1862, were funded prior to April 23d, 1863. I also wrote to the Treasurers of the other States of the Confederacy, excepting Virginia, asking them whether the same difficulty existed in their States, and how they proposed to remedy it.

Most of the bank Presidents met me on the day proposed. At that time I had not received the answer of the Secretary of the Treasury, which afterwards came to hand and which I hereto append.

After a full discussion of the subject, the bank Presidents decided unanimously that, at that time, it was inexpedient and premature for them to decide whether they would receive the old issues or not, after the 1st August next.

There was this difference as to the condition of the public and county Treasurers and the banks. The banks could fund any of the old issues they might have on hand on the 1st August, while the State and county revenue would not be paid in by the Sheriffs till after the 1st August, and besides they have no authority to fund.

I have received no answer from any of the State Treasurers, excepting from the Treasurer of Georgia, whose answer accompanies this communication. From this answer it appears that the taxes in Georgia, are collected in September, and that Gov. Brown, at that time, was disposed to take no action in the matter.

The banks of Richmond, some time after the act of the Legislature of that State, gave notice that they would not receive on deposit, after the 10th of June, Confederate non-interest bearing notes, dated prior to December, 1862; and of course, I suppose, they will not receive them in payment of debts due to them. The banks of Richmond have not gone so far as the Legislature of Virginia. These banks reject only the first class of issues, while the Legislature rejects for dues to the State, both the first and second class of issues. The other banks of the Confederacy, so far as I know, still

receive all the issues; but whether they will continue to do so, I have been unable to ascertain.

The Secretary of the Treasury does not answer my inquiry as to what amount of the issues, dated prior to December 1st, 1862, had been funded prior to April 23d, 1863.

I have been unable to obtain, from official sources, any knowledge as to the amount of issues, of the first, or of the second class, but from the best information I have been able to get, I think the issues of the first class, somewhat exceed \$250,000,000—of which about \$50,000,000 were funded on and before 22d April, 1863, leaving, of this class, about \$200,000,000 in circulation; and I suppose that about \$200,000,000 of the second class has been issued—and of this, I presume, no great amount has been funded. If the States and the banks continue to receive the old issues as currency, it is not probable that a larger amount than \$50,000,000 will be funded between the 22d April, and 1st August; and presuming that the Confederate money tax will retire \$125,000,000, the largest estimate I have heard, the new issues to the 1st August will probably exceed the amount retired.

The object of the act of Congress—of the Legislature of Virginia and of the banks of Richmond, was to sustain and improve the Confederate currency, and such, I have no doubt, is the wish of every bank in the Confederacy, all of which, so far as I have heard, have hitherto unselfishly and patriotically sustained the government. The difficulty is, as to the most effectual way to do it. I regard so much of the plan as leaves afloat, after the 1st August, several issues of currency of unequal value, as very badly adapted to effect the end desired.

When the holders of notes which have been paid to them by the State and Confederate officers, and by the banks, as money, find one class of it rendered uncurrent by an act of the authority which issued it; when they find the compact, under which they received it, to wit, the privilege to demand in exchange for it, the bonds of the government, bearing a stipulated rate of interest, changed by the government without their assent, in my opinion, it will greatly damage the whole currency, instead of improving it. Distrust will

arise, which will more than overbalance any benefits which will spring from a diminution of the currency, produced by legislation which forces the holder to fund, under the penalty of having his money rendered uncurrent.

In view of all these difficulties I am greatly at a loss to recommend what is best to be done.

I do not doubt that an act such as that of Virginia, and which, I think, conforms to the policy of Congress, would cause a vast amount to be funded, but it seems to me to savor of bad faith, and in my opinion would be oppressive to the tax-payers and do more hurt than good.

While the act of Congress remains in force and the metropolitan State and city continue their policy, I have no idea that any action of the Legislature and banks of this State can make the issues dated prior to December, 1862, generally current; and if received into the county and State Treasuries, will be the source of infinite difficulties, if not entirely unavailable. If the Public Treasurer be required to receive the old issues, I know no equitable rule by which he can disburse them.

am No better plan has occurred to me, than to suspend the collection of the County and State taxes to some definite time after the meeting of the next Congress, and the collection of the Confederate tax; and in the mean time to forbid all the revenue officers of the State and counties to receive the old issues, and to address a remonstrance to Congress asking for a repeal or modification of the law or a provision to exchange the new issues for the old, or such other provision as may protect our State and county Treasuries from loss.

Time will thus be obtained to see whether the absorption by funding and the collection of the Confederate tax, will not so reduce the currency as to make legislation on the subject unimportant.

If the General Assembly shall not approve this suggestion, which I make with great diffidence, and shall decide to receive one or both classes of the old issues in payment of the

public dues, I hope they will prescribe some rule by which the Treasurer shall be governed in disbursing the different classes of Confederate money. Is each claimant to be entitled to demand any class of Confederate currency in the Treasury, which he may prefer; or is he to pay out the poorest, or the best, first?

If the General Assembly conclude to receive the issues of the second class, and to reject the first, or to postpone the collection of the taxes, what is the Treasurer to do with the issues of the first class, now on hand and which he must hereafter receive from Sheriffs and others who now hold such money for the State?

I further recommend, whatever the General Assembly may do in the premises, that the sheriffs be required, on or before the 1st day of August, to pay into the treasury the amount they may have collected, and that the Treasurer may be authorized to fund all the old issues in the Treasury on the 1st day of August, with power to sell or use said bonds afterwards, as the exigencies of the Treasury may require.

In January last I made a contract with J. T. Patterson & Co., of Columbia, S. C., for supplying the blank bonds and treasury notes authorized by law to be issued. Owing to difficulties which they allege they could not overcome, the blanks, until lately, have been tardily supplied; but they are now coming forward rapidly. Most of them have been received.

In the early part of the year I was compelled to sell State bonds, and issue our treasury notes to meet the demands on the Treasury. I sold bonds to individuals to the amount of \$110,500, at an average premium exceeding 5 per cent., and to the Commissioners of the Sinking Fund, at par, to the amount of \$971,500. On the 19th of Feb. last I received from the Confederate Government \$1,289,495 28 due the State for our advances in clothing our troops for the 1st and 2d quarters of 1862; and at other times since, I have received from the Confederate Government, for like advances for the 4th quarter of 1862, and the 1st quarter of 1863,

\$1,631,777 25. From these and other sources of less magnitude, I have been able to meet promptly all demands on the Treasury, and I now have in the Treasury \$913,570 in Confederate currency, and if the Confederate Government shall re-pay promptly the advances of the State for the clothing of our troops, which I have no occasion to doubt, I do not foresee any demands on the Treasury likely to require within a few months a further sale of State bonds, or the issue of any of our treasury notes, except fractional parts of a dollar for change, and excepting the amount due to counties within the lines of the enemy, under the act making an appropriation of one million of dollars for the relief of the wives and families of soldiers in the army.

The Treasury was not in condition to pay the whole of this appropriation at once, without an unnecessary increase of the State debt; and I determined to pay it in four equal instalments—one on demand, and one on the 1st May, August and November, believing it would, in this way, accomplish the object as well as if all paid at once.

Since the Treasury, by collections from the Confederate Government and other sources, has been supplied with Confederate money, sufficient to meet all demands on it, I have refused to pay out our treasury notes excepting fractional parts of a dollar, and to counties within the lines of the enemy, because the issue of our notes would have been equivalent to borrowing money when the Treasury was amply supplied. Many of the county courts have urgently pressed me to pay in our notes, the quota due them for the support of the wives and families of soldiers in the army, but as the act specially provides that the counties within the lines of the enemy shall be paid in our notes, I have construed it that the others were to be paid as other claims.

The commissioner for the county of Jones, has presented to me an order passed by the county court of that county, which accompanies this communication. This order directs "that the funds received from the State Treasurer at Raleigh, by Thos. J. Whitaker, commissioner and treasurer for the coun-

ty of Jones, for the relief of indigent soldiers' families in said county, be returned by said commissioner to the Treasurer of the State, and request that the funds due the said county of Jones, be paid in the treasury notes or current funds of the State as provided by the terms of said act of the General Assembly. The funds, now in the hands of the commissioner, received from the Treasury of the dates prior to April 1863, being uncurrent and not to be received in the payment of taxes, as per circular from the Treasurer of the State."

The first instalment to the county of Jones, was paid 30th March, and the second the 15th of May. These payments were made in Confederate currency, (of what issue I do not know) because I then understood, as I do now, that that county was not within the lines of the enemy. I declined to comply with either of the requests made in this order, but promised to bring the matter to the attention of the General Assembly.

The circular referred to was issued at the suggestion of the Council of State, and was not intended, and by no fair interpretation, as I believe, can be construed as claiming any power to forbid the Sheriffs to receive the old issues. It was intended only as a recommendation to the Sheriffs, to abstain from receiving the old issues, as far as they could legally do so, until the pleasure of the General Assembly should be known.

I have made this general statement as to the condition and management of the Treasury to enable the General Assembly to see that the ways and means provided for the supply of the Treasury are ample, and to enable them to apply the proper corrective, if they shall disapprove any course in any of the matters referred to.

If the General Assembly shall approve my suggestion as to postponing the collecting of the taxes, I think I shall be able to meet the demands on the Treasury for several months without making any increase of the State debt, by the sale of State bonds, or the issue of our treasury notes to any considerable amount.

Very respectfully,

JONATHAN WORTH,

Public Treasurer.

TREASURY DEPARTMENT, C. S. A.,
Richmond, May 18th, 1863.

Jno. Worth, Esq., Public Treasurer, Raleigh, N. C.:

DEAR SIR:—You have doubtless ere this, received the reply which I gave your Representative in Congress, Mr. Thos. S. Ashe, to some enquiry which is made in your letter of the 9th inst. I stated that your interpretation of the law as to my authority to exchange treasury notes was quite correct. I have no power to exchange the notes now to be issued for those issued prior to the 2d December, 1862; or for any others.

In your letter of the 9th inst., you request, also, my opinion whether the old issues of treasury notes will become uncurrent after 1st August.

Under the existing laws there are now three classes of current treasury notes:

1. Those issued prior to 1st December, 1862.
2. Those issued between 1st December, 1862, and 6th April, 1863.
3. Those issued since 6th April, 1863.

All the classes are receivable without discrimination at the treasury, for Confederate dues; and for the payment of each the faith and revenues of the Confederacy are solemnly pledged. There is, therefore, no difference as to the ultimate payment of each class, the difference between them is a collateral advantage.

The first class is fundable in 7 *per cent.* bonds until 1st August, after which they are no longer fundable at all.

The second class are also fundable in 7 *per cent.* bonds until 1st August, after which they are fundable in 4 *per cents.*

The third class are fundable for one year from their issue, in 6 *per cent.* bonds, after which they are fundable in 4 *per cents.*

The currency of neither class is affected by the legislation of Congress further than by making a difference in their relative value. The third class will be the most valuable after

the 1st August; but the difference of two per cent. in favor of the bonds in which they can be invested will not be sufficient to throw the second class out of circulation—more especially as the third class will not be sufficiently redundant to supply the demands of the community.

It seems to me, therefore, that you may dismiss all concern except as to the first class. The loss to this class, of the advantage of funding, abates somewhat from their value, and may lead the banks to decline receiving them on deposit, as notes of less value than the general currency. But notwithstanding this their actual circulation in some form will continue for several reasons: first, because they are available to pay the heavy taxes due by every person to the Confederate government; secondly, because the notes themselves have the same security for their payment as any other debt of the Confederate government, the difference between them and other notes being only relative; and thirdly, because of this difference, every holder will be disposed to part with and put in circulation that which he deems less valuable.

Very respectfully,

Your obedient servant,

C. G. MEMMINGER,

Secretary of Treasury.

TREASURY OF GEORGIA,

Milledgeville, May 28, 1863.

Hon. Jonathan Worth, Pub. Treasurer, Raleigh, N. C.:

DEAR SIR:—On receipt of yours of the 14th inst., I took the earliest occasion to submit to the consideration of the Governor, whose province it is by our Code to decide such questions as you have done me the favor to propose.

Gov. Brown feels that, in a time like this, while the cardinal principles and integrity of the Constitution and government

are to be guarded with sleepless vigilance and obstinate will, questions merely pecuniary having a tendency to damage the credit or depreciate the currency of the Confederate States, should not be entertained.

The collection of our revenue begins about the first of September, and unless some greater revulsion and depreciation than we now apprehend shall appear, and the issue you speak of be utterly worthless, (to which event the Governor is determined no act of Georgia shall contribute,) our collectors will not be prohibited receiving at par any issue of the Confederacy intended for currency.

Our people are receiving in good faith for their produce and in payment of debts all Confederate notes with but little apprehension of loss, and I earnestly believe without other expectation than to share the fortunes good and ill of the Confederate States, at least until it shall come to pass, (which God forbid) that the same aggressions on our constitutional rights shall be attempted in the new, which we are so earnestly resisting in the old government.

With much respect, I am, Sir,

Your obedient servant,

JOHN JONES,

Treas. of Georgia.

STATE OF NORTH-CAROLINA, }
JONES COUNTY }

COURT OF PLEAS AND QUARTER SESSIONS, }
June Term, 1863. }

Ordered by the Court.—That the funds received from the State Treasurer at Raleigh, by Thos. J. Whitaker, commissioner and treasurer for the county of Jones, for the relief of indigent soldier's families in said county, be returned by said commissioner to the Treasurer of the State, and request that

the funds due said county of Jones, be paid in the treasury notes or current funds of the State, as prescribed by the terms of said act of the General Assembly. The funds now in the hands of the commissioner received from the Treasury of the dates prior to April, 1863, being uncurrent and not to be received in the payment of taxes, &c., as per circular from the Treasurer of the State.

Witness, Benj. Askew, Clerk of our said Court at Trenton, the 4th Monday of June, A. D., 1863.

Given under my hand and seal of office at Trenton, this the 22d day of June, A. D., 1863.

BENJ. ASKEW, C. C. C.

Ordered to be Printed.

W. W. Holden, Printer to the State.

REPORT OF JOINT SELECT COMMITTEE ON THE
CURRENCY.

The Joint Select Committee, to whom is referred that portion of the message of his Excellency the Governor, relating to the question of the currency, has considered the matter embraced in the reference, and submit the following report:

It is well known to the General Assembly, that the Convention of this State, by an ordinance passed in February, 1862, No. 35, declared that the treasury notes issued by the government of the Confederate States should be received by public officers in the payment of all dues for State and county purposes. Since the passing of that ordinance, the provisions of which have been faithfully kept and cheerfully observed by the officers and people of this State, the Confederate Congress, by the act of March 23d, and the Congress of the General Assembly of Virginia, by an act of later date, has adopted a policy which, in the judgment of many, has tended to depreciate all of the said treasury notes issued previous to the 6th of April last. The committee do not propose now to discuss this policy, nor to express any dissent from the views of those by whom it was introduced, further than to declare the conviction of the General Assembly of North-Carolina, that all the treasury notes issued by the Confederate States, whether fundable or not after the first of August next, should be received by our officers in payment of all dues, both for State and county uses. For the purpose of reducing as far as it may be practicable the large amount of paper money

now in circulation, without a breach of duty to the holders of such money, the committee recommend that the public officers proceed forthwith to the collection of taxes, receiving in payment of the same all Confederate treasury notes, and pay the amount thus collected into the office of the Public Treasurer or into such office of deposit as he may fix, on or before the 28th day of July in order that the same may be funded in the seven per cent. bonds of the Confederate government before the first day of August. Inasmuch as a large portion of the public revenue cannot be paid within this time, the public officers will afterwards proceed to collect the amount that is unsettled, still receiving all issues of Confederate treasury notes, and account for the same to the Treasurer as now required by law. It is believed that a policy such as the committee indicates will be approved by the people of the State, and that the effect of it will be wholesome and beneficent in its results. To save the currency from all depreciation and disparagement by legislative acts—to fill the public mind with confidence and favor towards it, should be regarded as a matter both of interest and duty, if this may be done with justice to our State and to the people whom we represent.

The position of our State for deliberation of purpose, her character for integrity, for faithful, patient and inflexible devotion to the great cause in which we are struggling now is so well known, so highly appreciated and so justly the pride of her children everywhere, that from the policy which is here adopted great good or evil may come to the public credit.

Let us not then venture upon a course of legislation which shall produce alarm, distrust and discontent among our people—leaving them in unhappy and depressing doubt as to the future—let us bear in mind the duties which we owe to our sister States of the Confederacy, to whom we are united in sympathy and interest, and forbear even to suggest any extreme measure unless the case be so strong that the act should be done at any cost whatever. If we shall leave the Confed-

erate treasury notes uncondemned, they will answer as they now do all the purposes of trade and business—and the patriotic feeling of our people will arrest whatever may be the confusing and mischievous tendency of legislation elsewhere, and uphold with steadiness and unshrinking devotion the great cause to which we have pledged “our lives, our fortunes and our sacred honor.”

A bill is herewith reported, to embrace the matter recommended.

J. G. SHEPHERD,

For the Committee.

Ordered to be Printed.

W. W. Holden, Printer to the State.

MEMORIAL OF LITERARY BOARD.

STATE OF NORTH-CAROLINA, EXECUTIVE DEPARTMENT.

Raleigh, July 2d, 1863.

Hon. R. S. Donnell, Speaker House of Commons:

SIR:—I have the honor herewith to transmit a memorial from the Literary Board, in regard to certain matters of great moment to the Fund, which it is its duty to manage. The suggestions made meet with my cordial approval as *ex officio* President of the Board; and as one who takes a deep interest in the cause of education, I beg leave respectfully to recommend the memorial to the General Assembly, for prompt and favorable action upon the matters as to which legislation is desired.

Very respectfully,

Your obedient servant,

Z. B. VANCE.

To the Honorable,

the General Assembly of North-Carolina:

The undersigned, members of the Literary Board of North-Carolina, aware of the pressing character of other duties upon the time of your honorable body during a short session, feel

that they would be recreant to the great interest committed to their care, were they to fail at this juncture, respectfully to lay before you briefly, one or two points of great interest to the Literary Fund, demanding your prompt action.

The assets or capital of the Literary Fund of North-Carolina amounts nearly to \$2,500,000. This capital consists of investments in the bonds of the State, bank and Railroad stock, stock in the Deep River and Cape Fear Navigation companies, loans to Schools and Colleges and individual bonds for the purchase of Swamp Lands. The past history and present condition of these investments show most clearly the absolute necessity of a special officer to watch over and direct them. Had the entire Fund been judiciously invested in bonds of the State and in Bank and Rail Road stocks alone, the necessity of employing a special agent to collect dividends, &c., would not have existed; but the extensive range which these investments have taken, as well as other facts which might be named, renders it impossible for the Literary Board to give the necessary personal attention to it, without incurring an expense greater than the appointment of some special agent.

At the regular session of your honorable body, his Excellency, the Governor, called your attention to the necessity of providing for the appointment of a Treasurer of the Literary Fund. The undersigned beg leave respectfully to state, that subsequent events and their own personal observation only serve to confirm them in the wisdom and necessity of that recommendation.

The following facts and reasons will doubtless lead your honorable body to the same conclusion. Until recently, in the absence of the Literary Board, the assets of the Fund were without even a custodian, but kept in the Executive office in a small box, subject to the depredations of any passer by. The Fund owns 5,444 shares of stock in the Bank of Cape Fear, of which, however, there is no evidence in the possession of the Board; the certificates of said stock either never having been issued or are now lost. Arrangements

have been made by the undersigned for obtaining duplicates. The Fund holds 266 bonds of the State of \$500 each, (old issues) which are without the signature of the Governor, and although they are now worth in the market 1.40 *per cent.* premium, could not be sold or transferred if desirable. Coupons, dividends and accrued interests have been suffered to lie uncollected, unless the necessities of the Public Treasurer, who has no control over this Fund, forced him to urge their collection. Individual bonds, the property of the Fund, have been allowed to become worthless.

The undersigned believe that if at an early day, a competent, efficient Treasurer had been appointed for this Fund, its assets would now have exceeded \$3,000,000 ; its investments would have been confined to the most stable and profitable securities of the State, and your honorable body would now have been prepared, on account of its large income, to provide not only more efficiently for the Common School system as it is, but to have enlarged its operations so as to provide for the more liberal education of the children of the State, and especially for the sons and daughters of our poor but brave soldiers, who have fallen during the war, or who are now battling for our rights.

The undersigned deeply regret that the probable short session of your honorable body, forbids the presentation of a scheme of more liberal education, especially for the children of our brave soldiers, which has been the subject of consideration with the members of the Literary Board and the Superintendent of Common Schools. There are also several important points of vital interest, relative to the disbursement and protection of the Literary Fund, to which the undersigned would be glad to invite your attention, if your session could possibly be protracted.

In view, however, of the necessities of a short session, the undersigned decline urging upon your attention but two points for legislative action. The first is, the providing immediately for the appointment of a Treasurer by the Literary

Board, with whom might also be safely left, the fixing of his salary and prescribing his duties. The second is, the making the necessary provision for the signing of the 266 Bonds of the State (old issues) by the present Executive of the State, in order to their being rendered marketable, should the Board deem it advisable to dispose of them.

WILLIAM E. PELL,
RICHARD STERLING,
WILLIAM SLOAN,

Literary Board of N. C.

Ordered to be Printed.

W. W. Holden, Printer to the State.

GOVERNOR'S MESSAGE.

*To the Honorable,**The General Assembly of North-Carolina:*

The rapidity and importance of the passing events render your frequent assembling both necessary and appropriate. Various matters demand legislative action, and will, I hope, receive your speedy consideration.

By the call of the President for all men under the age of forty-five years—beyond which none were subject to militia duty—and the exemption act of your late session the militia of the State was virtually absorbed. In lieu thereof you created a “Guard for Home Defence,” embracing all men not subject to conscription from eighteen to fifty years of age. Only a very few persons were exempted, and power was given to the Governor to excuse others at his discretion. I found that by refusing to exercise this discretion, and by executing the law strictly, I would seriously interfere with many of the most vital industrial pursuits of the country; and yet it has appeared evident to me that your intention was only to give me the power to grant exemptions in *particular cases* of necessity or great hardship, and not to excuse whole classes of the community. I therefore respectfully recommend that the list of exemptions be extended to such classes as may appear to you to be indispensable.

Doubts have arisen as to whether it was your intention to permit the *Guard for Home Defence* to be used for the purpose of arresting deserters from the army, and aiding in the execution of the conscript law; and one of our Judges has

decided that the Executive has not the power to use them for this purpose. I would therefore recommend that the act organizing the Guard be amended, so as to invest the Governor with the same power over this recent organization as was given him over the militia, and so that there may be no doubt as to the rightful powers of the Executive.

In this connection, I also beg leave to remark that I am frequently embarrassed by cases of apparent conflict between the Executive and Judicial Departments of the State, from which nothing less than an authoritative decision of the Supreme Court can relieve me. As that body sits but once a year—*time* being now often of the greatest moment—it happens that many important questions, principally concerning the liability of parties to render military service, remain long undecided, the public service in consequence suffers, and the Executive is at a loss to know what is his duty and the law. I recommend, therefore, that, in such special cases, the Governor and Council, or the Chief Justice, upon the request of the Governor, be authorized to convene the Supreme Court, in extra session, in order to obtain from our highest judicial tribunal, a speedy solution of doubtful questions, and to give uniformity to the decisions of the Judges.

I also recommend, gentlemen, most *earnestly*, the restoration of the Spring Term of the Superior Courts. After careful observation for the past twelve months, I am fully convinced that the good of society positively demands this—that the abolition of this term has been productive of evil—and that greater evil still will result if it is not restored. When increasing crime, and a growing disregard of law are rife, and at a time when the virtuous and the wise are everywhere fearful that law and order are in danger of overthrow, that we should *remove* the law further from the people, sounds strangely. It should not be!

But to restore the courts will involve the necessity of increasing the salary of the Judges. It is notoriously so inadequate now, that I presume no one can object to its increase. This may be effected by taxing suitors, &c., without increasing perceptibly the burthens of the people.

Your attention is also invited to so much of the legislation of Congress as provides for the disposal by sequestration, &c., of real estate in North-Carolina. Very serious doubts are widely entertained as to the power of Congress to dispose of lands lying within the limits of this State. It need not be denied that the power to declare war confers upon the Confederate government the right of declaring lands held by alien enemies to be vacant. It is thought, however, that upon such *vacancy* the right of the State, as original grantor, or representative of such grantor, necessarily intervenes—a breach of the condition annexed to such grant having occurred. Very high authorities consider that it is not competent for Congress to control the direction in which land lying within North-Carolina shall go, in case a *vacancy* occur, from any cause. The importance of this question cannot well be exaggerated. Considerations as to the person in whom is vested the ultimate right to the soil are of vital importance in every society. It is plain that grave contests between the States and the Confederate States will turn upon this point; and that the whole theory of the relations of the two governments is to be greatly affected by its decision. Whilst I do not suppose that any action on your part can settle directly this question, I submit whether some proceedings may not be set on foot, by which it shall reach an early solution. It is important, upon all accounts, that it shall be settled; and it will tend to the suppression of litigation, and the quieting of valuable titles, that it be settled early.

Mr. Wiley, the energetic and faithful Superintendent of Common Schools again comes forward, through the Literary Board, with an important recommendation for the establishment of a system of *graded* schools: one or more in each county, of which one-half the expenses are to be defrayed from the Literary Fund, the other by the county. The plan is set forth in a bill submitted to and approved by the Literary Board, and sent in to the Committee on Education. The idea meets my hearty approbation; and in urging it upon your favorable notice, I hope you will consider me neither imprac-

ticable nor untimely. It is, in fact, a *favorable time* to act in this matter. It is exceedingly important to make every possible arrangement for the future support and comfort of our mutilated and disabled soldiers, and their children. By qualifying them for teachers, which cannot be done in schools of no higher grade than our Common Schools, many can be provided for. In the great plenteousness of money, the counties and individuals will now give liberally for such a noble object.

Lastly, it is not immodest for us to claim that North-Carolina occupies a high position among her sisters in regard to public education; and by exerting ourselves *now*, that position may be so improved and raised as to enable our educated men and industrious publishers to exercise no little influence in the formation, in happier times, of Southern sentiment—a means of power at once enduring and glorious. By the judicious management of the Fund, in consequence of the greatly increased value of its securities, the Board hopes to so add to it, that no decrease in the semi-annual distributions shall occur.

Some action is also required on your part to protect the Fund against the course now pursued by the holders of drafts upon it in the various counties in refusing to present them for payment—the intention of course being to demand a different currency from that which the Treasurer now receives and pays out. The duties and responsibilities of the Treasurer of the Fund should also be more fully defined, and set forth with greater particularity.

The very important subject of feeding the poor, whose supporters and protectors are in the army, again demands our attention. The results of the past year's operations are most encouraging, and should serve to give our people confidence in the resources of their State. Great anxiety was felt last Fall, as you know, on the subject of food, and fears were entertained that suffering, if not actual starvation, would be witnessed in many quarters. Under the authority conferred upon me by your body, I purchased and stored away about

50,000 bushels of corn, 250,000 pounds of bacon, a quantity of rice, &c., which I expected would go but little way in supplying the general wants. When the season closed and the new crop came in, however, to my surprise and gratification, I found that Major Hogg, Commissary of Subsistence, had only issued to the County Commissioners about one-third of the bacon, less than one-half the corn, and but very little of the rice. He reports still on hand some 70,000 pounds of bacon, having fed a number of negroes engaged on the public works, and sold to the army 100,000 pounds, with 20,000 bushels of corn. I have reason to believe that, from various causes, the crops this year have not been so abundant as usual, and that the public will be called on to do more than last season. But still I see no cause for alarm, and my last year's experience has encouraged me to believe that all can be fed from our own resources by proper prudence and economy. I respectfully recommend a liberal appropriation among the several counties, according to population, for this purpose, at least double that of last year, and that I be allowed to buy and store away corn, flour and bacon as heretofore.

The earnings of the steamer *Advance*, which has been employed in running the blockade, may be applied to this purpose, as they cannot be made to meet our debt abroad. They will be amply sufficient without taxing the people a dollar. The method of distributing these articles of food, the duties of the sub-agents and the proper recipients should be more definitely set forth; and provision should be made for those families of soldiers who, according to present arrangements forfeit their claim to assistance by removing from one county to another, which is frequently almost unavoidable.

Reports are submitted herewith of the operations of the Ordnance, Subsistence, and Quartermaster's Departments, which I trust you will find satisfactory. The enterprise of running the blockade and importing army supplies from abroad has proven a most *complete success*. You will see from the report that large quantities of clothing, leather and

shoes, lubricating oils, factory findings, sheet-iron and tin, arms and ammunition, medicines, dye-stuffs, blankets, cotton-bagging and rope, spirits, coffee, &c., have been safely brought in, besides considerable freight for the Confederacy. Two thousand and ten bales of cotton have been sent to Liverpool, the proceeds of which are deposited to the credit of the State, less the amount of expenses of the vessel. With what we have imported and the purchases in our home markets, I think I can safely say that the North-Carolina troops will be comfortably clothed to January, 1865, should God, in His Providence, so long see fit to afflict us with a continuance of the war, except as to shoes and blankets. Neither the Ordnance nor Quartermaster's Department placed too much reliance on foreign importations, but every effort has been made to stimulate home production. Both the quality and quantity of arms and munitions manufactured have been improved in the past twelve months. After the fall of Vicksburg cut us off from the wool of Texas, every exertion has been made to secure for the State the small lots in the hands of our farmers, and with such success as to keep our mills all running, and here I would beg your assistance in the protection and growth of sheep, by such enactments as will best tend to promote the object. Certainly there is no branch of farming industry of greater importance now, nor one to which a more beneficial stimulus can be applied by judicious legislation. Our midland and western hills are admirably adapted to sheep culture, and could we once get it started under such auspices as are now presented, it would grow into an important element of wealth and national strength. I am unable, at present, to furnish you with a statement of our indebtedness, purchases, &c., in Europe, not having received as yet the necessary information from our agent.

I herewith send you a communication from a committee of the Legislature of Virginia, in relation to the currency. This important subject, upon which so greatly depends the successful prosecution of the war for our independence, I commend to your wisest deliberations. Although the remedy

for its great depreciation lies with the Confederate Congress, rather than with your body, yet there might be much done by the State in aid of the efforts of Congress. I confess my inability to suggest any remedy for redundant paper issues, other than to take them up by loans and taxation and by the exhibition of the most rigid good faith in regard to their redemption. With nations as with individuals, this often constitutes capital. The poor should be especially cautious to preserve it.

I have to thank you, gentlemen, for the cordial and confiding support which I have heretofore received at your hands, and to earnestly ask its continuance. Surely no Executive can boast of more zealous and warmer co-operation of a co-ordinate branch of government than I have experienced from your body. I shall need your sustaining arm still more in the future. The most dangerous crisis of the war is upon us, that crisis which is incident to all revolutions, and which is most difficult for public officers to surmount. The novelty, confusion and enthusiasm which filled our armies and exhilarated our people, having long since passed away, the winnowing-fan of want and privation and suffering begins to separate the particles. The noisy are silent—the faint of heart begin to despair, and the disloyal, though few, to grow bold in the presence of national ills. The restless and the discontented strive of course to imbue all others with their own gloomy forebodings. The great mass, thank God, continue hopeful and earnest. Let us all labor with one accord to sustain the nation's hope, and to show that we are worthy of independence, by being willing to pay for it the price which every people has had to pay since Liberty was known among the sons of men—*suffering and sacrifice*. The hope, which animated many of our people, that our enemy was coming to the sober second thought, and that many of them were favorable to pacific overtures, has been dashed to the ground, and the originators of that hope at the North are trampled under the feet of reckless and blood-thirsty majorities.—So far from treating with us on the basis of our independence,

or even of reconstruction, the arrogant people of the North are tauntingly proclaiming on the hustings that no peace can be made with us—no peace talked of till the last rebel has laid down his arms! An insulted and outraged people will yet make them regret this haughty language which wrongs humanity and outrages civilization. The lion which has crouched in their path to Southern conquest for near three years, is still there, and though driven back a little, he has grown more watchful, and will fight more fiercely as he approaches his lair. We know at last precisely what we would get by submission, and therein has our enemy done us good service—abolition of slavery, confiscation of property and territorial vassalage! These are the terms to win us back. Now, when our brothers bleed and mothers and little ones cry for bread, we can point them back to the brick-kilns of Egypt—thanks to Mr. Seward!—plainly in view, and show them the beautiful clusters of Eschol, which grow in the land of Independence, whither we go to possess it. And we can remind them, too, how the pillar of fire and the cloud, the vouchsafed guidon of Jehovah, went ever before the hungering multitude, leading away, with apparent cruelty, from the fullness of servitude. With such a prospect before them, our people will, as heretofore, come firmly up to the full measure of their duty, if their trusted servants do not fail them; they will not crucify afresh their own sons slain in their behalf, or put their gallant shades to open shame, by stopping short of full and complete national independence.

Z. B. VANCE.

EXECUTIVE CHAMBER, November 23d, 1863.

REPORT
OF THE
SUPERINTENDENT
OF
COMMON SCHOOLS,
OF
NORTH-CAROLINA,
FOR
THE YEAR 1863.

RALEIGH:
W. W. HOLDEN, PRINTER TO THE STATE.
1863.

TENTH ANNUAL REPORT
OF THE
SUPERINTENDENT OF COMMON SCHOOLS.

*To his Excellency, Z. B. VANCE,
Governor of the State of North-Carolina:*

SIR:—The Act of 1860-'61, changing the time for the Annual Returns of Chairmen of County Boards of Superintendents of Common Schools, and for the Report of the Superintendent for the State, from the Fall to the Spring, went into operation during the passing revolution, and did not, therefore, universally and immediately affect the habits of local officers. The excitement of the times and the absorbing influence of the war have prevented a strict attention to the provisions of the law referred to, and as the returns from a number of counties are still made during the latter part of the calendar year, I am unable to make a satisfactory report of the progress and condition of our system of Schools before the beginning of the year following. I am making continued efforts to render the working of our machinery, in this respect, consistent and uniform; and though there are serious difficulties in the way, I do not doubt but that they will be entirely overcome.

The present generation does not need to be told that it was hard to keep up a general educational system in any part of the Confederate States of America during the year 1863; the character of the times and the nature of the obstacles interposed to moral progress of every kind are well understood. Considering the great trials through which the country is passing, we are prepared to hear, without surprise, of the

temporary suspension of enterprises with which our best hopes are bound up; and it is, therefore, a subject of devout gratitude to me to be able to announce that our Common Schools still live and are still full of glorious promise! Through all this dark night of storm their cheerful radiance has been seen on every hill and in every valley of our dear old State; and while the whole continent reels with the shock of terrible and ruthless war, covering the face of nature with ruin and desolation, there are here scattered through the wilderness hundreds of humming hives where thousands of youthful minds are busily learning those peaceful arts which, under the blessing of God, are to preserve our civilization and to aid in perpetuating the liberty and independence for which this generation is manfully contending. This prospect more than repays all the toils, anxieties and vigils of those to whose keeping is committed this great moral trust; and if the labors, denials and responsibilities of those who nurse our educational system are unnoticed in this stirring and martial age, they have in their own hearts a consolation infinitely more valuable than any reward the world can confer.

GENERAL STATISTICS FOR THE COMMON SCHOOL FOR THE YEAR 1863.

The condition and progress of the Common Schools for the school year ending in 1863, have been reported to me from about sixty counties—but exact statistics have not been furnished from all of these. The whole number of children between the ages of 6 and 21, reported to me in thirty-six counties is, males 46,116; females 43,265; children with the sexes not distinguished 5,817; total 95,259. The whole number districts reported in forty-seven counties is 2,149. The number of schools taught, reported in fifty counties, is 1,076; and the number of teachers licensed in forty-four counties is, males 524, females 348, total 872. The number of children reported to have attended school in fifty counties is, males 18,977, females 16,518, total 35,495; the average length of

the schools was very near three months, and the average salary about \$25 *per* month.

RECEIPTS AND DISBURSEMENTS OF MONEY.

The receipts of money reported in fifty-four counties amount to \$240,685 and 38 cents. The disbursements to \$81,588.56½ cents, and the sums on hand when the returns of Chairmen were made, to \$159,096.81½.

REVIEW OF THE ABOVE STATISTICS.

The statistics of the schools, reported to the General Superintendent, are always to be received as only an approximation to the truth; and the last returns made to me are less exact than those of any preceding year. Very few of the reports profess to give the number of all the children in each district of the county, or of all who attended each school; and in some of the returns the accounts of the whole number of children, and of those who attended the schools are very imperfect. It must also be borne in mind that schools were taught in several counties not represented in the statistics of this report; and from all these considerations it is safe to estimate that at least fifty thousand children attended the Common Schools during the year 1863. In my report for the year 1862, I expressed the hope and belief that the hardest trials of our system had been passed, and that we might expect an increase in the number of pupils in the future; but no one can correctly calculate the contingencies of war, and while the tremendous struggle in which the country is engaged continues, it is useless to speculate as to the future of any enterprise. At the commencement of the struggle our chief concern was in regard to the finances of our system, and in this matter events have falsified the calculations of all. The fears in regard to teachers were better founded, and this difficulty has greatly increased since my last report.

It will be seen, however, by the statistics, that good is

resulting from this apparent evil; and the increasing number of female teachers not only gives promise of an ultimate supply of laborers for all our schools, but is a sure augury of their greater efficiency. The expenditures of the system bear a smaller proportion to the receipts during the past year than at any former time; but this is to be accounted for by considerations which do not effect the interest of the people in the cause of general education.

The depreciation in the value of the currency has made it impossible in many instances to employ teachers with the amounts due to districts, and committees have, therefore, preferred to wait until the fund accumulates.

In other instances there have been fears that the county courts would divert the moneys distributed for school purposes, to other crises; and in a number of cases schools are taught but the drafts are held back with the hope of obtaining funds of a higher market value. It should be added, that in some instances it is found impossible to get active district committees, as nearly every man of that useful class which is willing to assume, without remuneration, responsibilities in behalf of popular education and improvement, is gone to the army.

Still, every thing considered, the statistical tables of this report are highly encouraging; they clearly show that the war has not exhausted the financial or the moral resources of North-Carolina, and they claim for her a high place among the civilized communities of the earth.

The number of soldiers which she has contributed and clothed for the war of independence, will be an enduring monument of her patriotic devotion to the cause she has espoused; and the character and heroism of these troops will make her name illustrious in all coming time.

But the future historian of this stirring age will find authentic records which will still enhance the honor of her character; and he will add, as her crowning glory, that in the darkest hour of the Confederacy, when every nerve and muscle of the country were wrought to the highest tension in

a terrible and unexampled struggle for existence and independence, North-Carolina still supported a vigorous and beneficent system of free and public schools, and that they were attended by fifty thousand of the children of her patriotic citizens.

He will not fail to find evidences of the moral energy which this fact implies ; for he will see that these schools had to be chiefly supplied with books written and printed in the State, after the commencement of the revolution, and in the face of incredible difficulties, that they were all regularly visited by a State Journal of Education at a time when periodical literature was at a low ebb, and that Educational Associations still held their meetings, and still discussed plans for popular improvement.

These great facts will need no commentary or embellishment ; and I will venture to express the hope that their lessons will be as well understood and appreciated by the present generation as by admiring posterity.

So far, North-Carolina has acted her part most nobly : may her future be consistent with her past career, and may her record continue glorious to the end of these troubles, and till the end of time !

RECOMMENDATIONS—GRADED SCHOOLS.

The great defect of our Common School system is the fact that it is a horizontal one, furnishing one kind of education for children of all ages, and of every degree of advancement. This is a difficulty not inherent in the system, but originating in the nature of the field of its operations.

When the Common Schools went into operation, their purpose was to supply all the youth of the State with the means of an elementary education ; and while it was impossible for them to do more than this, this object alone was worthy of any amount of means and effort which could be devoted to it. But as the system elevated the standard of popular intelligence, there was an increasing necessity for higher schools ;

and thus it was the cause of that rapid growth of Academies, Seminaries and Colleges, which has, within the last few years, so distinguished North-Carolina.

But these high schools were not part of the Common School system—and though they were, in a great measure, dependent on it for success, they did not always feel their near relationship to it, nor were they graded up from it by that easy ascent which made the transition from the one to the other natural.

The Academy considered itself as the nursery for the College; but between the Academy and the Common School there was a wide gap, and with each successive year it became more and more important to bridge this chasm with intermediate schools, forming part of the Common School system, and leading, by easy gradations, to the highest institutions.

Besides, it is not to be denied that the old Academic and Collegiate curriculum is not suited to the masses of the people. While it is important to enlighten the minds of all, it is not necessary to train the great body of the people in classical literature; and those who are destined to any of the useful avocations of life other than what are generally known as the learned professions, should use their opportunities for instruction in the acquisition of that kind of knowledge which most immediately concerns their proposed pursuits.

These considerations enhanced the importance of a system of high schools devoted to instruction in what are usually termed the practical* sciences; but as these institutions did not seem likely to prove profitable as pecuniary investments, there was little probability of their establishment by voluntary effort. The State had accomplished a great and glori-

*This term is used only for convenience, and not to continuance the error that the learned professions, and the studies necessary to their prosecution, are not eminently practical. But the words *business* and *practical education* define a course of instruction which all understand, and which can be most briefly described by their use.

ous work, when it had so far enlightened the minds of the masses of its children, as to prepare them for such schools; and it was invited by every consideration to take a step forward, and to build upward on the foundation it had so broadly and securely laid. The primary schools had taken strong hold of the popular heart: almost every parent availed himself of their advantages, and nearly all the children of the State were started to school as soon as they were six years old. Great numbers of them soon finished the course of studies pursued in the Common Schools; and although the standard of education in this system was elevated as fast as circumstances would admit, yet it could not be made, from the nature of things, to keep pace with the demands of all classes and of every community. As the system is now organized, it is, as already stated, a horizontal one; and when its studies are enlarged, it must be in a way to suit the state of advancement of a majority of those for whose benefit it is designed. But there is an increasing minority in advance of its progress; and as these could not pass from its doors into other schools prepared to take them where the other system left them, the patrons of the Common Schools were in the condition of a community shut up to an institution where all the pupils of every degree of advancement and of every grade of intellect are kept together in one class. For these reasons I have been long anxious to see our Common Schools graded upwards to suit the natural wants of the people; and although the unequal density of our population, and the sparse manner in which the State is generally settled, presented very serious impediments, yet I was enabled to mature a plan which met the cordial approbation of our State Educational Association, and which, I believed, could be made successful, although it would require a patient and careful effort.

This plan left the Counties free to act on their own option; and the result would have been that those only which were ready would have adopted it, and thus the proposed changes would have grown gradually, and according to the advance-

ment of popular intelligence, and without causing confusion, or any radical change in the principle of our system.

The graded schools would have been only a natural outgrowth of the primary schools, based on them, and rendering them more efficient; and a Bill for this purpose, carefully drawn and considered and approved by the Committee on Education, was before our Legislature when this Revolution commenced.

I am not one of those who believe that moral enterprises ought to be suspended for any cause; but it was natural that the war of independence should at first create an excitement unfavorable to the discussion and consideration of changes in the working of educational systems.

But I have regarded it as a fundamental principle of political economy, that if a system of things is ever necessary to the life and prosperity of a nation, its importance is only enhanced instead of being diminished by national trials; and I have lived to see a very remarkable illustration of this truth in connection with our Common Schools.

The progress of our national contest daily proves the importance and necessity of general intelligence and enterprise; and our prospects would now be much brighter, if the popular mind, developed to its utmost capacity, were actively engaged in developing the vast natural resources of the country.

Any amount of mechanical, agricultural, chemical and mining skill could now be put into employments, which would directly enhance our military strength; and not only so, but this patriotic war is hourly devolving, as a righteous burden on the State, the children of the heroic yeomanry who are falling in defence of its honor and interests.

Every day there returns to us noble youths whose only worldly reliance was their strong limbs, and who have left those on the battle field; and to those who have given their right arms to it, the country should bestow that intellectual power which will compensate for the loss of physical strength.

It is apparent that the State must, right now, make its choice of supporting the families of those who have given

their whole earthly dependence in its defence, or of enabling them to support themselves.

And a wise and just man cannot be in doubt as to which is the better plan for the country, and for its beneficiaries; for while it would be a burden which no State could bear to feed and clothe such a vast proportion of its people as are rendered helpless, in North Carolina, by this war, it would be most unrighteous to affix the stigma of paupers, and thus permanently to degrade the families of those devoted men who have given themselves a free sacrifice for the country.

Would it be a happy and prosperous country where the descendants of those who, under God, purchased its independence by self-denial, without a parallel in political history, and by the generous outpouring of their hearts' blood, were shut out from all the honors and substantial advantages of that independence by being deprived of knowledge and reduced to the condition of an inferior caste?

Those who indulge in such anticipations are blinded by the intensity of their selfish ambition to their real interests, and forgetful of the fixed rules and retributions of the Divine Justice; and while such a policy would surely jeopardize the peace and safety of society, if our independence were acquired, the intention or desire to inaugurate it may be one of the causes of our want of complete success up to this time.

To the All-Seeing Eye of Heaven our secret thoughts, hopes and designs are exposed, and if there is a purpose or desire to make this revolution result in ennobling and enriching a class at the expense of the degradation of those who are doing and sacrificing most in its behalf, it is an accursed thing in the camp, and calamities may be expected until it is purged away.

But to return. The existing war, so far from furnishing substantial reasons for the postponement of improvements in connection with our Common Schools, has only rendered their importance more apparent, and opened the way for them; for all can now see the advantages of Graded Schools to young men disabled from manual labor, and to the children

of poor men who have fallen in the strife. These could be made not only self-supporting, but a source of strength to the State; and with these views I submitted to your Excellency, and to the Literary Board, a plan for immediate operations. After full consideration, this plan was cordially approved by the Board, and it was next laid before the State Educational Association, and that body not only endorsed it without a dissenting voice, but recommended me to lay its action before the legislature, and also to make an appeal to the people.

In accordance with this suggestion, I issued a circular to the people and authorities of the State, a copy of which is hereto appended, and marked A; and in response to it I received communications from leading citizens, in different sections, approving the proposed improvements, and offering their services in connection therewith. A Bill, embodying the plan, was also prepared, considered and approved by the Literary Board, and the measure was warmly urged by your Excellency on the favorable attention of the Legislature at its last session. The Bill referred to, (a copy of which, marked B, is annexed to this report,) was introduced into the House and passed it without difficulty; but for some cause it failed in the Senate, this result being, no doubt, partly due to a misunderstanding as to its purposes.

I was pleased to see, on the part of leading members of Assembly, fears to do any thing that would impair the efficiency of the Common Schools; and if any one voted against the measure in question from such views, I commend the principle of his course, but would respectfully suggest reasons to show that such apprehensions need not be entertained.

First.—The measure in question was not intended to diminish the appropriations necessary to the continuance and efficiency of the Common Schools; and the language of the Bill was, in this respect, explicit and carefully worded.

Secondly.—The principle at stake originated before the war, and was designed to add to the usefulness and thereby to strengthen the system of Common Schools. The only in-

telligent objection to the system, of late years, was that in dense and educated neighborhoods it did not furnish educational facilities commensurate with the wants of the community, and was in the way of subscription schools. This was a complaint often made; and while it furnished no reason for abolishing a system of immense value to the vast majority of the people, it indicated one of its chief defects, and one for which the system itself could be made to furnish a remedy.

Thirdly.—By having a system of Graded Schools connected with the Common Schools the prejudice between the primary and high schools would be worn away, for all would be under one control, governed and supported on one principle, and would be seen to be essential parts of each other.

Fourthly.—The Common Schools would have, in themselves, a means for the thorough education of their teachers, and thus their influence, efficiency, and consequent popularity be greatly promoted.

Possibly there are some who at first supposed that these Graded Schools were to begin a system of *class education*, their effect, if not their purpose, being to create a prejudice between different branches of the community.

The movement originated in no such views, and as will be seen above, it was in serious contemplation before the war.

Our circumstances are now such that it is a duty to provide first for the education of those who have lost their means of worldly support in defence of the country; but this only entitles this class to priority in receiving the benefits of the proposed system and not to exclusive rights. The system was needed and devised before this class acquired its claim to our consideration; and now it is so modified as to make it useful to them while it still subserves its original ends. With the present generation the distinction in claims to priority of admission, based on claims of public services, would cease, and the Graded Schools would still exist, and still diffuse their benefits, not the least of which would be to *prevent* instead of fostering prejudices between ranks and classes of the community. It should be added that according to the plan

proposed *no one* can be admitted to a Graded School who has not acquired such an education as the Common Schools afford; and thus the Common School system is not only not ignored or lowered by this measure, but its dignity and importance are enhanced.

It has been said that this is not a time to inaugurate changes, but this is a proposition which may mean too much to be accepted without reservations. When it is meant that it is not a time to change well-settled *principles*, I most cordially concur—yea, I hold that it is a time to defend and maintain principles in all their rightful integrity, and at every hazard.

But this very defence of truth requires action in a forward direction; and we need no other or better illustration than the case in point.

It is an old principle of our institutions that popular government is based on the virtue and intelligence of the people; and what does a just appreciation of this maxim require at our hands, at such a time? To make every effort to resist the progress of ignorance and demoralization incident to protracted war: to be constantly in the field, using every just means to meet the enemy who avails himself of such seasons to sow tares in the gaping furrows.

To do nothing, at such a time, to promote the cause of moral progress, is not to oppose a change of fundamental principles, but indirectly to promote it; and the way to prevent a moral revolution, in the midst of civil commotions, is to put forth extra exertions for the advancement of popular virtue and intelligence. This is the only way to be able to stand in the old paths—for there is a powerful pressure to drive us from them, and if we make no opposing exertions we will be borne away from our safe and ancient land-marks.

This was the view taken by that great generation who were the actors in the Revolution of '76; and in the very midst of that long and hard struggle they laid the foundations of institutions designed to perpetuate the principles for which they were contending. The first Constitution for the sovereign State of North-Carolina was adopted in the year 1776; and

in this instrument we find this provision: "That a school shall be established by the Legislature for the convenient instruction of youth, with such salaries to the masters, paid by the public, as may enable them to instruct at low prices; and all useful learning shall be duly encouraged and promoted in one or more Universities." (Section 41.)

This was a vast step forward, in the cause of education; and so far were our fathers from regarding it as an innovation to be dreaded, that they considered it but the legitimate development of the cause in which they were embarked.

A great deal might be added to this view of the subject, but it is not deemed important. It seems to me that the considerations presented will fully justify the advocate of popular education for insisting on practicable improvements in the system of public schools, at this formative period; and it ought to be stated that while the preservation and efficiency of the schools demand new and extraordinary exertions, the state of the country, in some respects, favors these movements. There is now a powerful sympathy felt for those first entitled to the benefit of the proposed system of graded schools; and it is possible to turn this feeling in a direction to produce results of lasting benefit. Gratitude to the soldier can be made to yield fruits of substantial advantage to him and to the country; the cause of education enlists, by the plan suggested, the strongest feelings of the country, and that at a time when those who have prospered in business would be afraid or ashamed to be illiberal.

I am of the opinion that if the Legislature had authorized me to pursue the plan of operations which I had marked out, and in which I had the promise of the active co-operation of influential citizens, in different counties, a large amount of money, from individual contributions, could have been secured; and I hope that at the time of the next meeting of the General Assembly it will still not be too late to enter and reap the inviting field opened up to the enterprize of the friends of popular intelligence and freedom.

In this connection I venture earnestly to suggest that if the

Bill for Graded Schools is passed, I be allowed to appoint one agent for each county, who shall be added to the list of those exempted, by State authority, from military duty; and I venture the prediction that if this is done an amount of good will be accomplished which could not be secured by an equal number of exemptions in any other way.

EXPLANATION OF THE BILL TO PROVIDE FOR GRADED SCHOOLS.

I explained to the intelligent committees of the Legislature, at its last meeting, the provisions of the Bill prepared under the sanction of the Literary Board; but perhaps it is proper to offer here, for the benefit of the reader, some remarks in regard to details which may not be understood. It is not possible to establish schools for the education of the children of our soldiers, free of all cost to the pupils for board, clothes and tuition, nor would such a system prove a benefit. What was needed before the war, and what is needed now, is the establishment of schools, in all parts of the county, suited to the wants of the people; if the schools exist, those who need them will find means of attending them. Every youth of good character, and of enterprise, would be able to avail himself of the advantages of a good country school, in his county, if he had no tuition to pay; and an education accomplished with some effort on the part of those concerned is more highly prized than when it is entirely free. This is proved by all experience; and what is required of the State is simply to put the means of instruction within the reach of all who desire to receive it.

The Bill provides that the public fund shall not be taxed for the erection of buildings, &c.; and this is designed to draw out the liberality of the community, and will be no impediment to the success of the schools, while it will be a great saving of expense. Buildings, suited to our purpose, can be easily procured where they are needed, on the terms proposed; and it greatly enhances the interest in and value of

the schools to make them a means of good to all classes of the community in which they are located.

The system proposed is not compulsory, but is left to the voluntary action of each county ; and in this way it will grow up as it is needed, and will not be prematurely forced to an unhealthy maturity.

The designation of *Common Schools* is changed, so that the whole system may be known by one name, that of *Public Schools* ; Primary or Common and the Graded Schools are so blended together as mutually to promote each other's usefulness. No one can enter the Graded Schools until he is able to obtain a Common School teacher's certificate, that is, until he has acquired such an education as the Common School affords ; and that there may be no conflict of any kind the Examining Committees, when it is possible, are to consist in part or in whole of the Principals of the Graded Schools. The Board of Trustees is so arranged as to allow the county that control to which it is entitled, while the State is fairly represented, and the chief local officer of the Common Schools constitutes one of the Board, as a county representative.

It is not necessary to add more with regard to the details of a measure whose general principles all can understand.

I cannot conclude this Report without availing myself of the occasion to put on record an expression of my grateful sense and that of all the friends of popular education in the State, of your enlightened, patriotic and energetic course as our Chief Executive Officer, towards that great interest of the people over which God has set me as a watchman at this time of trial and peril. At such periods it requires true courage to labor faithfully, and with unapplauded results in the moral field ; but for the encouragement of all such, I would, with reverence, quote a passage from Inspired Truth, more immediately applicable to spiritual things, but containing a lesson for every one who labors honestly in defence of right : " He that goeth forth and weepeth, bearing precious

seed, shall doubtless come again with rejoicing, bringing his sheaves with him."

With much respect,

I am your friend and servant,

C. H. WILEY,

Sup. Com. Schools for the State.

APPENDIX

[A.]

CIRCULAR

To the Authorities and

People of North-Carolina:

The most important question now before the people of the Confederate States is : How shall the Independence of the Country be achieved? Intimately connected with this subject, and next in importance to it, is the manner in which the soldiers of freedom are to be rewarded, and their families sustained; and to this great matter I wish to call the attention of all classes of the people of North-Carolina.

It has been necessary for the defence of the country to call a very large number of its male inhabitants to the field; and in this way many poor families contribute all their earthly means and hopes to the common cause. A large proportion of our heroic soldiers were the sole worldly dependence of their families; and when they die or fall in battle, their wives, children and parents have, in an emphatic sense, given their earthly all to the country. This class of persons is most deserving of honor and sympathy of any others.

The common soldier has no hope of distinction or promotion in the army, whose success depends so materially on his courage, obedience and fidelity; his pay would not support a

single person, and when he falls his very grave is unknown even to his friends, and his name has no place in those records which his valor and patriotism help to render illustrious.

When, therefore, at the call of his country, he tears himself from the home of his heart, from weeping wife and children, whom he may never see again, he leaves the dearest objects of his earthly affections, without worldly support, and goes forth to meet the storm of battle, and fill a grave that his loved ones will never see, from a stern and sacred sense of duty alone; and when he falls on the field of carnage, or wastes away with disease or wounds far from the humble circle where alone he is known and cared for, what unspeakable emotions of tenderness and anxiety for the helpless ones who leaned on him for support, swell within his manly breast as its life ebbs away!

How many soft, sad, tender voices mingle, unheard, with the rude alarums of the battle field: the dying thoughts and prayers of unknown heroes for the dear dependent ones who, in humble homes, far, far away, watch for faces they will never see again! With every shout of victory there go up to Heaven the last, strong, fervent petitions of many who have purchased the triumph with their hearts' blood for its protection of those who are thus bereaved of earthly support; and will not God hear these prayers in behalf of the widow and the orphan? The glorious Ruler of the Universe reveals Himself to us as ever watching over these with peculiar tenderness and care; and He has repeatedly denounced His displeasure on the nation that permits them to cry in vain for Justice.

It is the duty and the interest of every nation to provide for this class of people; but if they are neglected by a christian public for whose independence they were made widows and orphans, must it not expect the certain retributions of a righteous God?

How are we to provide for the vast number of persons rendered helpless by the war?

If the State undertakes, permanently, to feed and clothe them, it will be a burden which no nation can sustain; and such a course, as a fixed policy, would be eminently unjust for it would lower the rank of the beneficiaries, and in the end affix on them the stigma of paupers.

Thus, in time, the very class intended to be benefited would be degraded; and the descendants of the heroes of this great Revolution would be an unprivileged and despised class in the very country whose Independence was, under God, bought by their fathers' blood.

The Just Arbiter of nations would be sure to meet such conduct with appropriate rewards; and the ignorant and enslaved masses would, in the end, become an element of combustion and destruction to those who had made the Revolution in which their ancestors were the great actors and means of degrading their posterity.

What then is to be done? All that can be asked, all that can be desired, is to see to it that the children of the heroes of this war are made virtuous, and self-sustaining, equal in society to all others, with the road to all the honors of the State as open to them as to the others.

This would relieve the State of an immense and ever increasing burden—it would render society more secure and happy, would enrich the country and cause the face of nature to smile from the energy, enterprise and intelligence of the free and self-respecting people, and would, through the children, confer the best, the most lasting and most honorable remuneration a grateful nation could make, on the patriots and heroes of the war.

Various plans have been adopted, by the benevolent friends of the poor, for the proper education and training of a portion of the youth of the country made destitute by this tremendous struggle, and the liberal contributions to these schemes indicate a sense of the community in regard to the justice of the cause.

But all of these plans together, however successful, will be able to benefit only a small minority of a class equally de-

ing; and no private or denominational enterprise can fully accomplish the end in view.

The system, to benefit all, must be as common and universal as the dews of Heaven; and as the State alone can undertake such a scheme, it becomes its duty to enter upon it.

The Common Schools furnish an admirable foundation for such an enterprise; we have in it a system which, at a very small cost, furnishes the means of a primary education to every white child in the State.

It has already accomplished a glorious work in North-Carolina; it has, under Providence, been a means of infusing that life and vigor into the masses of our people which have, in the last few years, covered the State with improvements, with Colleges and High Schools, and which have made the name of North-Carolina glorious in the present struggle.

In a recent National Convention of teachers and friends of education the high honor was done to our State of recognizing her as the undisputed leader in the great cause of education in the Confederate States; and to the Common Schools is due the credit of pushing forward the State to this position. The machinery of the system has been rendered consistent and efficient—it has a large, permanent endowment, and it has been put in active operation in every part of the State.

It is now in a condition to build upon; and what it needs to render it complete is a system of graded and higher schools in connection with it to prepare persons for usefulness as teachers and in other employments.

The necessities of the country have opened the way for these higher schools; and now is the time to complete the Common School system, and to make it a means of special benefit to young men disabled in the public service and to the children of indigent soldiers; and the President and Directors of the Literary Fund have resolved to recommend a plan for this purpose to the earnest attention of the Legislature. The scheme proposes that in addition to the annual distribution from the Literary Fund for Common School purposes, an additional amount shall be appropriated to such

counties as shall raise a like or greater sum by taxes: the amount to be employed in supporting graded or higher schools for the education of disabled soldiers, and the indigent children of those who have entered the army, for teachers and for other useful and honorable occupations.

If the schools are not filled by this class, they will be open to all others; and all will be entitled to send their children, on the payment of tuition.

They are to form part of the Common Schools; and carried on in this connection, their benefits may be equally diffused over the whole State, and they will constitute by far the most economical and useful system of high schools that can be established.

The plan was brought before the State Educational Association at its recent annual meeting in Lexington; and that body unanimously passed resolutions commending the system as the most practicable plan for the permanent relief of the families of soldiers yet devised, and eminently worthy of the favor of the people of the State. The Association was, also, impressed with the belief that *now* is the time to act; and as the Legislature will not meet till late in the Fall, I was instructed to lay this plan, and the action of the Association, and that of the Literary Board before the County Courts, and to inaugurate such other incipient measures as I might deem expedient for the accomplishment of the great work desired.

I will, therefore, appoint some citizen of each county, to bring the subject more specially to the attention of the authorities and of the people; and he will be authorized to receive donations from individuals, and to hold them until there is occasion for their employment. It is not necessary to go into the details of the method of conducting these schools, until the Legislature has acted in the premises: it is only important for the public to be now informed of the general plan, which is simple, practicable, general and every way beneficent.

It commends itself to all who are interested in the welfare

and prosperity of the State; and it appeals powerfully to the sympathies, to the gratitude and to the christian instincts of the good and benevolent.

Let it not be said that this is not the time to act: *now* of all others is the most appropriate and the most important season for exertion in all the moral agencies of society.

Liberty and independence are not only preserved, but they are gained by moral power; it is this that sustains a people of inferior numbers against superior physical forces, for it creates and fosters that courage and those virtues which rise superior to all circumstances and which can be overcome only by the extermination of those to whom they belong.

Whatever tends to render home desirable increases the heroism and determination of those who defend it; and with a very large portion of the brave soldiers of the Confederacy the only stake in this struggle is the moral and social condition in which it is to leave their families.

But, besides all this, the demoralizing influence of war is great; and the very time to meet this tendency is while it is exerting its power.

We have an armed and active enemy not only on our borders, but in the bosom of every society; and if it would be an absurd and fatal stroke of policy in our generals to retire from the field, to wait till the armies of the national foe had completed their work, and were withdrawn, what shall be thought of the leaders in the moral world who deem it imprudent to meet the powers of darkness as long as they are armed for the conflict?

Obstare principiis is a maxim of wisdom more applicable to the domain of morals than to that of physical forces; and to withstand the beginnings of evil is the most effectual way to accomplish good.

Let it be added to all these considerations that a glowing patriotism marks such revolutions—enterprises intended to promote the public welfare are more readily appreciated by the masses—and the popular mind, roused to unusual energy,

is more daring and enters with less hesitation than at other times, on important undertakings.

The feelings of the public are now more actively enlisted in behalf of the class to be benefitted by the scheme herein proposed than they ever will be again; and the good and patriotic have golden opportunities which may not again return.

This is the seed time for the friends and the enemies of human progress—it is one of these formative periods when the destiny of centuries is fixed by the action of hours.

People of North Carolina, of this glorious land, so long the abode of a free, virtuous and happy community, I appeal to you in behalf of your own best interests and in the name of that posterity whom you would have to bless your memory! This is a day of trial in more senses than one: our moral manhood is now subjected to tests that will prove our true character before the world and for all coming time.

The legions of the northern tyrant are not the only enemies to our peace and liberties: our independence is but half secured when we are delivered from external foes.

Let us, with humble trust in God, grasp the future with that forecasting statesmanship which characterized the men of '76—let us be united among ourselves, and let us remove every real cause for intestine dissensions—let us be just to those gallant and devoted men who are contributing their all to the country's cause, and let us demonstrate to the world the slanderous character of those charges which arraign us as a people of inferior civilization.

Our duty, our domestic peace and security, our greatness and prosperity, our honor and glory all lie in one direction; and we are called on by every motive which can touch our pride, our sympathies and our christian principle to go forward in the work herein suggested.

It has been said that the first monument reared to the heroes of this revolution, should be a lofty shaft of spotless marble to the memory of the nameless dead who fill the unknown graves of our battle fields: a more glorious tribute to

their services is herein proposed, and one that is calculated to perpetuate the name and memory of every private who served in the ranks of North-Carolina's armies, in the respectability and usefulness of his posterity.

It is proposed to build living monuments to these heroes by causing the light of science and religion to shine upon the immortal souls of their children; and the country that so acts will never be wanting in true hearts, brave arms and well-directed genius to develop its resources, to defend its honor and to illustrate its name and character.

The character of those who will solicit contributions to the cause I propose will be a sufficient guarantee that all donations will be sacredly applied to the purposes intended, or returned if contingencies not anticipated, should defeat this noble enterprise; and they and the cause they represent are earnestly pressed on the attention of every patriot and christian in North-Carolina.

C. H. WILEY,

Sept. 1863.

Sup. Com. Schools of N. C.

[B.]

A BILL TO PROVIDE FOR THE ESTABLISHMENT
OF GRADED SCHOOLS IN NORTH-CAROLINA,
AND FOR OTHER PURPOSES.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That there may be established in each county in the State, one or more Graded or High Schools, as part of the system of Common Schools, and under the regulations hereinafter prescribed. And the whole system of Graded and Common Schools shall hereafter be known and designated as *The Public Schools of North-Carolina.*

SEC. 2. *Be it further enacted,* That it shall be the duty of

the President and Directors of the Literary Fund to set apart, of the annual proceeds of said fund, not more than twenty *per cent.* of the amount due to each county, for the support of one or more Graded Schools in the same: *Provided*, Such appropriation can be made without impairing the efficiency, or interfering with the usual operations of the Primary or Common Schools; *And provided*, A sum equally large is raised by county taxes for the same purpose.

SEC. 3. *Be it further enacted*, That any county of the State may, by its County Court, a majority of the justices being present, adopt this system of Graded Schools, without waiting for the action of other counties; and the clerk of the County Court may, at the request of the State Superintendent of Public Schools, call the justices together out of term, and the system of Graded Schools may be adopted at such meeting, the proceedings of which shall be recorded and authenticated by said clerk.

SEC. 4. *Be it further enacted*, That when the system of Graded Schools is thus adopted by any county in the State, it shall be the duty of the County Court of the same to lay a tax for its support, the amount of which shall be at least equal to the amount appropriated for the same purpose from the Literary Fund, and the said taxes shall be due and collected as other school taxes, and shall be payable to the Treasurer of the Trustees of the Graded Schools for the county. And the Sheriff shall be liable for default as in case of other school taxes, and he and the Treasurer shall agree in a statement of said taxes, to be filed with the clerk of the County Court, under the same rules, regulations and penalties as are prescribed in regard to other school taxes; and the clerk of the County Court shall record the same, and transmit it to the State Superintendent of Public Schools, under the regulations above referred to.

Sec. 5. *Be it further enacted*, That there shall be a Board of Trustees for the Graded Schools in each county adopting the same, to consist of five persons, *to wit*: of the Chairman of the Board of County Superintendents of Public Schools;

of two persons, citizens of the county, annually elected by the County Court, a majority of the magistrates being present; and of two persons, citizens of the county, to be annually appointed by the State Superintendent of Public Schools, and liable to removal by him for neglect of duty, incompetency, or misconduct in office; and each member of the Board of Trustees shall continue in office until his successor is appointed. And the said board shall be and is hereby constituted a body politic and corporate, under the name and style of "The Trustees of the Graded School (or Schools) of ——— county;" and as such shall have succession, and power to sue and be sued, to plead and be impleaded in courts of law equity, and to receive, hold and transfer real and personal property, for the uses of said schools. All the records, books and papers of said Trustees shall be preserved for the use of their office, and transferred to their successors.

SEC. 6. *Be it further enacted*, That the said Trustees shall annually elect, of their number, a President, Secretary and Treasurer. The President shall preside at their meetings, and shall have power to call the board together at such times and places as he may designate. The Secretary shall record all the proceedings of the board in a book kept for that purpose, and file and preserve official documents. And the Treasurer shall receive, hold and pay out all the funds due to the board or to him as Treasurer, but shall make no payment except on the warrant of the President countersigned by the Secretary.

SEC. 7. *Be it further enacted*, That before the Treasurer enters on his duties he shall give a bond, in such sum and with such sureties as the Trustees may designate and approve, payable to the State of North-Carolina, conditioned for the faithful performance of his duties; which bond shall be filed, and renewed as bonds of Chairmen of Boards of County Superintendents of Public or Common Schools. And the Treasurer, so qualified, shall be entitled to demand and receive from the Treasurer of the Literary Fund of the State, from the Sheriff of the county, and from others, the funds due to the

Graded Schools, he presenting to the Treasurer of the Literary Fund a warrant similar to that of the Chairman of the Board of County Superintendents of Public Schools, authenticated by the clerk of the County Court, with his seal of office.

SEC. 8. *Be it further enacted*, That the said Treasurer shall pay to his successor in office all the funds in his hands, under the same rules and penalties as are required in case of Chairman of County Superintendents of Public Schools, and shall annually, at such times as may be designated by the State Superintendent of Public Schools, make a report to his board of receipts, credits, disbursements and debts, which report shall be examined like reports of Chairmen of County Superintendents of Public Schools, authenticated like the reports of said Chairmen, and under the penalties and regulations prescribed in their case. And for his services herein he shall be allowed five *per cent.* of the earnings which pass through his hands; and all the Trustees shall be paid from the public fund whatever reasonable expenses they may incur in the discharge of their duties, to be audited and approved by the Committee of Finance for the County.

SEC. 9. *Be it further enacted*, That it shall be the duty of the Trustees of the Graded Schools to select locations and to receive buildings for the use of the schools, they being required to locate them in the country, when it is possible, and to have reference to the economy of living, to health, and to the convenience of the people of the county. And it shall be the further duty of said Trustees to determine the number of pupils which may be admitted into such school, to arrange the sessions of the same, to select teachers and fix their salaries, to fix the rates of tuition for paying pupils, to visit the schools and aid in preserving discipline, to select the pupils, under the regulations hereinafter prescribed, to meet at least three times in each year, and to make to the State Superintendent of Public Schools a semi-annual report, at such time as he may prescribe, and in the forms prepared by him, setting forth the number, sex and character of the pupils of each school, the number of teachers employed and

their salaries, the prices of tuition, the studies pursued, the value and character of the buildings and school apparatus, the receipts and disbursements of the Treasurer, and such other information as the said State Superintendent may require.

SEC. 10. *Be it further enacted*, That the Trustees shall in no case pay for buildings for the use of said schools or for apparatus or furniture.

SEC. 11. *Be it further enacted*, That it shall be the duty of the State Superintendent of Public Schools to prescribe the course of studies for the Graded Schools, to furnish instructions and blanks to trustees and teachers, to fix the times for the annual reports of Trustees and Treasurers, to determine the forms of reports from teachers to the Trustees, to arrange in connection with teachers, the forms of certificates of scholarship to be issued and signed by teachers and trustees; to exert himself to have the provisions of this bill carried out in each county of the State; to appoint an agent in each county to solicit donations for the use of the schools, and to be paid to the Treasurers of Boards of Trustees; to decide all questions arising in regard to the meaning of this bill, and which shall be binding until reversed by a court of record, having jurisdiction in the premises; and to embody in his annual report a summary of the statistics of each Graded School, with the report in full of each Treasurer.

SEC. 12. *Be it further enacted*, That it shall be the object of the Graded Schools to furnish a thorough business education and to prepare good teachers for the Public Schools; and the schools shall be male and female, the sexes having separate apartments for study, and when important, for recitation, and separate grounds for recreation and amusement.

SEC. 13. *Be it further enacted*, That two classes of pupils may be admitted into the Graded Schools, to wit: pupils who pay tuition and those who do not; but there shall be no distinction in the studies or discipline of these classes.

SEC. 14. *Be it further enacted*, That the Trustees of the Graded Schools, in order to procure suitable buildings, fur

ture and apparatus, may allow those who supply the same, to furnish not more than one-fourth of the pupils of the school to which they so contribute, the pupils to be apportioned among them by their own agreement, and if they cannot agree, by the Trustees; and these pupils shall in all cases pay the tuition charged to paying pupils of all classes, and which shall be fixed by the Trustees of each school at reasonable rates, according to the studies pursued.

SEC. 15. *Be it further enacted*, That the pupils who do not pay tuition shall, if so many apply, constitute the other three-fourths of the schools; and these shall consist of the following classes to be entitled to priority of admission in the order in which they are here named, *to wit*: *First*, persons not over thirty-five years of age who have been disabled in the military service of the country from manual labor, and who are dependent on their own exertions for a living. *Secondly*, indigent children whose fathers, and if they were fatherless, whose supporters have died or been killed or disabled in the service of the State or of the Confederate States, during the present war, and who are between the ages of 12 and 21. *Thirdly*, the indigent children of soldiers of the State or of the Confederate States during the war, but have not lost their fathers or supporters, and who are between the ages of 12 and 21. *Fourthly*, persons who wish to teach Public Schools, and who are unable to pay tuition, and who, if females, are between the ages of 15 and 27, and if males, between the ages of 16 and 30. *Fifthly*, the children of any class who are unable to pay tuition, and who are between the ages of 12 and 21.

SEC. 16. *Be it further enacted*, That if any Graded School is not filled by the class of pupils described in sections XIV and XV, then paying pupils may be received between the ages of 12 and 21, from any class within the county, and if not filled by pupils from the county, by paying pupils from other counties. And all non-paying pupils shall come from the county in which the school is located unless these do not fill it.

SEC. 17. *Be it further enacted*, That all applicants, of every

class, for admission into the Graded Schools, shall be examined by the committee to examine teachers of Public or Common Schools, and shall be required to exhibit the evidences of moral and mental qualifications required in teachers of Common Schools, and to receive certificates to that effect before they can enter said Graded Schools.

SEC. 18. *Be it further enacted*, That the committee to examine Common School Teachers, shall hereafter consist of the Chairman of the Board of Superintendents of Common Schools, who shall be *ex-officio*, Chairman as heretofore, and if there is one Graded School in the county, of its principal as a second number, if there are two, of the principals of these, and if more than two, then of the two who may be selected by the Board of County Superintendents. And if there is but one Graded School, or none, said Board shall fill out the committee as heretofore.

SEC. 19. *Be it further enacted*, That the Committee of Examination, in each county where there is a Graded School shall meet at least four times a year to examine applicants for admission into it; they shall give public notice of the time and place of such meeting, and shall receive the compensation paid for examining Common School Teachers. And it shall be the duty of the State Superintendent of Public Schools to issue annual letters of instructions and suggestions to these Committees.

SEC. 20. *Be it further enacted*, That the Trustees of the Graded Schools shall, under the directions of the State Superintendent, and in the forms prescribed by him, give notice through the *N. C. Journal of Education*, in the newspaper having the largest circulation in the county and in four public places, including the court house door, of the commencement of each session of the Graded Schools, of the number of pupils to be admitted, and of the terms, and also, of the times and places where the Trustees will meet to receive applicants for admission. And when there are more applicants, duly qualified, of any one class entitled to admission, than will fill the school, the selection shall be made by lot.

SEC. 21. *Be it further enacted*, That donations and subscriptions on the part of individuals or bodies for the use of the Graded Schools shall be invested in the name of the Trustees, and the proceeds used as the public fund unless said contributions are needed for the annual support of the schools; and all income of all classes, contributed without conditions, shall be first devoted to the payment of teachers, salaries, and to the expenses of the Trustees, and the purchase of necessary fuel. If there is any balance left, after the payment of these expenses, the portion arising from county funds and from private contributions shall be invested for the use of the schools, and that coming from the Literary Fund be held subject to the order of the President and Directors of said fund.

SEC. 22. *Be it further enacted*, That the Common and Graded Schools of the State shall be called *The Public Schools of North-Carolina*—the former to be distinguished from the latter by the term *Primary*, and the latter to be known by the name of *Graded Schools*.

SEC. 23. *Be it further enacted*, That it shall be the duty of the State Superintendent of Public Schools to have this bill published in pamphlet form and circulated among the people and authorities of the State; and, also, to furnish for publication in the newspapers a digest of its provisions with a numbered list of the classes of persons for whose benefit the schools herein provided for are designed.

SEC. 24. *Be it further enacted*, That this bill shall be in force from and after its ratification.

TABLE I.

Showing the whole number of Districts in the State, as far as reported; the number of Schools taught; the number of Children, male and female; the number who attended School; the number of Teachers, male and female, licensed; and the average length of the Schools—for the school year ending in 1863.

COUNTIES.	Whole No. Districts.	No. of Schools Taught.	Whole No. Male Children.	Whole No. Female Children.	No. of Male Children Taught.	No. of Female Children Taught.	Average Length of Schools.	Teachers Licensed Male.	Teachers Licensed Female.
Alamance,	49	25	1,413	1,513	410	388	2 4-5	9	20
Alleghany,	25		667	605				3	
Alexander,	44	25	1,056	888	405	221	2	15	5
Anson,									
Ashe,	42	17			271	243		7	5
Burke,	59	14		4,048 male and female,	412	306		4	16
Bladen,					250	209	3 3-4		
Bertie,	41	17							
Beaufort,									
Brunswick,	45	38	1,371	1,354	829	772	3 18-19	14	19
Cabarrus,	47	25	1,740	1,740	688	675	1 4-5		
Catawba,					154	135	2 1-2		
Craven,		12			362	327	3 1-5	15	5
Chamberland,	49	20	987	980					
Chowan,									
Columbus,					683	560	2 5-6	12	5
Camden,	65	33	2,255	2,040					
Carters,									
Cherokee,									
Caswell,									
Chatham,									
Caldwell,									
Currituck,	75	54	1,862	1,648	974	868	2 1-2	25	15
Cleveland,	84	14	2,549	2,436	268	196	1 2-3	7	5
Davidson,	24	16	1,210	1,057	458	341	3 1-2	6	1
David,	50	17	715	733	252	231	2 1-2	5	10
Duplin,									
Edgecombe,	53	30	1,325	1,394	560	538	3 1-3	18	13
Forsyth,	35	16	1,126	1,109	216	137	2 7-8	6	3
Franklin,	41	19	1,260	1,232	389	323	2 1-3	6	8
Gaston,	43	20			338	306	3	2	3
Granville,	82	53	3,097	2,885	1,114	1,055	3 1-2	36	20
Guilford,									
Greene,									
Gates,	40	25	1,846	1,014	414	410	2 2-5	10	28
Haywood,	17	13	879	768	286	214	5	7	6
Halifax,		7			90	78	3	5	1
Hertford,									
Hyde,	18	12			178	168	2 1-3		
Harnett,	70	16	1,769 male and female,		194	138	1 3-4	8	2
Hendersen,	73	17	2,797	1,799	354	255	1 1-3	6	6
Iredell,	76	34			539	501	2	31	6
Jackson,									
Jones,									
Johnston,	25	7	855	715	127	78	2	5	2
Lenoir,	36	28	1,089	1,079	597	576	2 13-14	17	11
Lincoln,									
Madison,									
Martin,	41	18	890	960	260	288	2	13	10
McDowell,	65	15	1,053	1,041	253	214	2 1-3	9	4
Moore,		9			107	108	1 5-6	5	5
Montgomery,	40	5	1,028	975	102	122		7	
Macon,									
Mecklenburg,	29	9			113	80	2 7-9		9
Nash,	62	46	1,238	1,107	699	652	3 7-9	37	3
New Hanover,	24	20	1,053	904	359	240	2 19-20	11	
Northampton,									
Onslow,	53	17	2,145	2,006	343	262	2 3-4	14	4
Orange,									
Pasquotank,									
Perquimans,	39	7	1,263	1,319	138	126	2 1-2	3	3
Pitt,	35	17			268	246	3 15-12	10	4
Person,	25	11	641	629	131	151	2 1-4	10	5
Polk,	76	54			693	639	3 1-5	29	23
Robeson,	35	39			813	588	2 3-4	11	7
Rockingham,	47	25	1,701	1,772	654	457	3 3-5	20	12
Rowan,	76	42	1,642	1,639	654	622	2	31	12
Rutherford,									
Randolph,									
Richmond,	43	11			167	342	3	7	2
Sampson,									
Surry,	50	16	1,460	1,448	246	198	2	11	2
Stokes,									
Stanly,	24	8	575	579	118	116	1		
Transylvania,	41	18			402	390	2 1-2	9	4
Tyrrell,	30	29	639	619	318	268	5 1-3	9	15
Union,									
Wake,	51	15	851	830	224	193	1 1-5		
Warren,									
Washington,									
Wayne,		3			43	77	3 2-3	1	1
Wilkes,									
Wilson,									
Yadkin,									
Yancey,									
	2149	1076	46,117	43,265	18,977	16,518		525	348

TABLE II.

Showing the receipts, disbursements, and sums on hand in each County of the State, as far as reported, and the names of the Chairmen reporting, for the School year ending in 1968.

No.	COUNTIES.	Amount received by Chairman.	Amount Disbursed.	Amount remaining in hand.	Chairman's Name.
1	Alamance,	\$ 2,978 79	\$ 1,434 81	\$ 1,534 48	John Trolinger,
2	Allegany,	1,877 62	1,123 68	753 99	James H. Parks,
3	Alexander,	3,231 63	718 72	2,512 91	James F. Stevenson,
4	Anson,				
5	Ashe,	2,069 20	926 97	1,142 23	M. M. Kibler,
6	Burke,	3,998 80	753 83	3,244 67	M. Patton,
7	Buncombe,	6,654 80	626 55	6,028 25	W. H. White,
8	Bladen,	1,819 03	1,074 62	744 41	Joseph Cooper,
9	Bertie,				
10	Beaufort,				
11	Brunswick,	3,946 31	3,926 82	5,319 49	A. J. Yorke,
12	Catawbas,	2,202 52	1,145 55	1,056 87	Geo. P. Shuford,
13	Craven,				
14	Cumberland,	5,182 69	663 52	4,519 17	A. W. Campbell,
15	Chowan,	5,294 53	1,669 45	3,625 08	Rev. Haynes Lennon,
16	Columbus,				
17	Camden,				
18	Carteret,				
19	Cherokee,				
20	Caswell,	6,863 48	2,685 34	4,183 14	James S. Laster,
21	Cuthbert,				
22	Caldwell,				
23	Currituck,	3,840 23	2,689 83	1,150 79	J. R. Logan,
24	Cleaveland,	5,379 24	692 29	4,677 95	John Haines,
25	Davidson,	2,179 54	1,750 05	499 49	L. Bingham,
26	Davie,	2,707 55	1,145 77	1,561 81	H. Bowden,
27	Duplin,				
28	Edgecombe,	4,604 12	2,242 70	1,361 42	J. W. Alsbaugh,
29	Forsyth,	4,635 98	855 86	3,780 62	Joseph B. Littlejohn,
30	Franklin,	2,644 28	880 56	1,763 72	Steven Morris,
31	Gaston,	5,299 93	1,769 88	3,530 08	Lansford A. Paschall,
32	Granville,	13,927 44	5,029 87	8,197 87	Nathan Hiatt,
33	Guilford,	3,678 37	853 57	2,824 90	B. S. Hardy,
34	Gates,				
35	Greene,	2,366 77	1,070 71	1,296 06	Joseph Oathey,
36	Haywood,	6,409 41	2,013 87	4,395 54	John R. Garey,
37	Halifax,	2,188 54	594 50	1,594 04	Joseph B. Slaughter,
38	Hertford,	4,608 35	981 50	3,626 85	N. Beckwith,
39	Hyde,	2,386 34	1,135 33	1,451 01	Daniel McCormick,
40	Harnett,	3,038 70	891 41	2,147 29	Joseph Maxwell,
41	Henderson,	4,486 36	1,596 62	2,889 74	John Davidson,
42	Iredell,				
43	Jackson,				
44	Jones,				
45	Johnston,	3,601 86	529 96	3,071 90	James W. Cox,
46	Lenoir,	3,229 79	1,852 15	1,277 64	Rev. R. N. Davis,
47	Lincoln,				
48	Madison,				
49	Martin,				
50	McDowell,	2,591 06	781 75	1,809 31	Wm. A. McCall,
51	Moore,	1,093 20	728 65	374 55	W. D. Dowd,
52	Montgomery,	3,103 48	638 74½	2,466 73½	Calvin W. Wooley,
53	Macon,	1,282 83	133 22	1,149 71	Jesse R. Siler,
54	Mecklenburg,				
55	Nash,	6,072 13	785 18	5,336 95	J. J. Q. Taylor,
56	New Hanover,	17,109 92	5,663 34	11,446 58	S. D. Wallace,
57	Northampton,	7,139 99	1,703 79	5,436 20	Herod Faison,
58	Onslow,	3,402 91	241 46	3,161 45	E. W. Fonville,
59	Orange,	6,297 87	1,176 92	5,121 05	Wm. H. Brown,
60	Pasquotank,				
61	Perquimans,				
62	Pitt,	2,831 46	738 05	2,093 41	James Murray,
63	Person,	6,492 09	1,687 37	4,714 72	G. D. Satterfield,
64	Polk,				
65	Robeson,	6,463 91	4,169 60	2,294 31	Neill McNeill,
66	Rockingham,	4,473 60	2,725 40	1,748 20	James W. Burton,
67	Rowan,	6,827 83	2,856 23	3,971 10	D. A. Davis,
68	Rutherford,	3,888 73	1,690 35	2,198 38	H. Harill,
69	Randolph,	7,243 63	2,428 71	4,914 92	Jonathan Worth,
70	Richmond,	3,616 34	867 34	2,749 00	B. B. McKenzie,
71	Sampson,				
72	Savannah,				
73	Swain,				
74	Stokes,	3,313 15	962 19	2,350 96	Wm. A. Mitchell,
75	Stanly,				
76	Tyrrell,				
77	Transylvania,	608 04	225 42	382 62	Geo. C. Neill, Jr.,
78	Union,	3,014 55	1,144 45	1,770 10	M. W. Outhbertson,
79	Wake,				
80	Warren,	7,680 28	4,324 44	4,355 84	Samuel Bobbit,
81	Washington,				
82	Watauga,	1,211 86	243 55	968 31	M. C. Harmon,
83	Wayne,				
84	Wilkes,				
85	Wilson,	2,892 06	353 07	2,538 99	L. D. Farmer,
86	Yadkin,				
87	Yancey,				
		\$ 240,635 38	\$ 81,588 56½	\$ 159,046 82½	

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[Ses. 1864-'65.

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W. W. Holden, Printer to the State.

REPORT OF THE PUBLIC TREASURER.

TREASURY DEPARTMENT,

Raleigh, Nov. 23, 1863.

To the General Assembly of North-Carolina:

I respectfully submit the following report, showing the receipts and disbursements of this Department for the Fiscal year ending 30th Sept., 1863; and the balance in the hands of the Treasurer at the end of the Fiscal year, and of what it consisted; the indebtedness of the State and the resources of the Treasury under existing legislation, with observations on other subjects connected with this Department:

From the table annexed it will be seen that the receipts, on account of the Public Fund, amount to \$16,208,440 88

Balance due this fund Sept. 30, 1862, 1,541,993 02

Disbursements, \$17,750,373 90
 15,078,922 97

Balance due this fund Oct. 1, 1863, \$2,671,450 93

LITERARY FUND.

The receipts of this Fund for the fiscal year ending 30th Sept., 1863, as *per* table annexed, amount to \$508,782 54
Disbursements for same period as *per* table annexed, 281,591 43

The receipts of the Sinking Fund for the fiscal year ending 30th September, 1863, as *per* statement annexed, amount to \$1,700,539 68

And disbursements for same period, as *per* statement annexed, amount to 1,747,734 72

The excess of Disbursements was re-imbursed early in October, 1863, by Railroad Dividends, and will appear in the fiscal account of next year.

I also annex a table showing the stock account of the commissioners of the Sinking Fund.

Treasurer's Report for the Fiscal

PUBLIC FUND RECEIPTS.

1862.				
Oct.	Accrued interest on 8 <i>per</i> cent. Certificates,	\$	18,209	33
	Insane Asylum Tax,		500	
	Coupon Bonds, <i>eight per</i> cent.,		324,500	
	Interest on Note given by Sheriff, Halifax,		90	
	Public Tax,		4,289	48
	Military Appropriation,		3,000	
	State Loans and Interest,		381,393	33
	Seaboard & Roanoke R. R. Bonds and Int.,		11,912	73
	Tax on Bank Stock,		4,982	02
	Treasury Notes issued,		178,569	
	Accrued Interest on <i>eight per</i> cent. Bonds		480	
	Coupon Bonds, <i>eight per</i> cent.,		72,000	
		\$	999,925	89

Year, ending September 30, 1863.

1862.				
Nov.	Coupon Bonds, <i>eight per cent.</i> ,	\$ 582,000		
	Treasury Notes issued,	80,335		
	Accrued Interest on <i>eight per cent.</i> Certificates,	2,274 11		
	State Loans and Interest,	466,966 60		
	Military Appropriation,	763,746 92		
	Cherokee Bonds,	3,188 75		
	Tax on Bank Stock,	875		
	Public Taxes,	20		
				\$ 1,899,406 38
Dec.	Military Appropriations,	6,753 39		
	State Loans and Interest,	1,036,208 25		
	Coupon Bonds, <i>eight per cent.</i> ,	154,552		
	Contingencies,	95 45		
	Accrued Interest on <i>eight per cent.</i> Bonds,	7,671 81		
	Tax on Corporations,	25		
	Public Taxes,	23 86		
	Insane Asylum Tax,	481		
	Treasury Notes issued,	67,207 50		
				1,273,018 26
1863.				
Jan.	State Loans and interest,	178,511 15		
	Contingencies,	480		
	Accrued Interest on <i>8 per cent.</i> Bonds,	7,260 89		
	Public Taxes,	5,017 76		
	Interest on State Loans,	100		
	Tax on Corporations,	50		
	Tax on Bank Stock,	2,400		
	Premium on sale State Stocks,	225		
	Military Appropriation,	7,230 59		
	Coupon Bonds, <i>8 pr. cts.</i> , issued for Treas. Notes,	37,000		
	Treasury Notes issued,	18,412 50		
	Coupon Bonds, <i>6 pr. ct.</i> , issued for Treas. Notes,	66,500		

Treasurer's Report for the Fiscal

1863.				
Jan.	Coupon Bonds, 6 <i>pr. ct.</i> , issued to supply Tr'sry,	\$ 18,500		
			\$ 341,687	89
Feb.	Accrued Interest on 8 <i>pr. ct.</i> Bonds,	2,885	81	
	Coupon Bonds, 8 <i>pr. ct.</i> , issued for Treas. Notes,	36,500		
	Coupon Bonds, 6 <i>pr. ct.</i> , issued for Treas. Notes,	148,000		
	Coupon Bonds 6 <i>pr. ct.</i> , issued to supply Tr'sry,	763,500		
	Insane Asylum Tax,	5,026	38	
	Military Appropriation,	1,290,489	28	
	Premium on sale State Stocks,	5,276	50	
	Public Printing,	15		
	State Loans,	272,348	60	
	Treasury Notes issued,	144,000		
	Tax on Corporations,	25		
	Wilmington & Weldon Railroad Bonds,	33,100		
	Contingencies,	3,033	79	
			2,704,200	36
M'ch.	Accrued Interest on 8 <i>pr. ct.</i> Bonds,	2,701	43	
	Coupon Bonds, 8 <i>pr. ct.</i> , issued for Treas. Notes,	33,500		
	Coupon Bonds, 6 <i>pr. ct.</i> , issued for Treas. Notes,	143,500		
	Coupon Bonds, 6 <i>pr. ct.</i> , issued to supply Tr'sry,	592,000		
	Insane Asylum Tax,	3,414	40	
	Military Appropriation,	4,554	67	
	Premium on sale State Stocks,	1,267	70	
	Tax on Corporations,	25		
	Treasury Notes issued,	25,420	50	
	Contingencies,	1,217	94	
			807,601	64
April.	Accrued Interest on 8 <i>pr. ct.</i> Bonds,	719	53	
	Insane Asylum Tax	864		

Year ending September 30th, 1863.

1862.				
April.	Military Appropriations,	\$ 814,995	37	
	State Coupon Bonds, 8			
	<i>pr. ct.</i> , (Treas'y Notes.)	12,000		
	State Coupon Bonds, 6			
	<i>pr. ct.</i> (Treas'y Notes.)	38,000		
	State Coupon Bonds, 6			
	<i>per. cent.</i> (supplying			
	Treasury.)	300,500		
	Treasury Notes issued,	51,288	70	
				\$ 1,218,367 60
May,	Accrued Interest on 8 <i>pr.</i>			
	<i>ct.</i> Bonds,	8,456	87	
	Interest on Bonds Wil-			
	mington, Charlotte &			
	Rutherford Railroad,	145,500		
	Interest on Loan to N. C.			
	Powder Manufactur-			
	ing Company,	300		
	Military Appropriation,	11,722	01	
	Public Taxes,	25	90	
	State Coupon Bonds, 8			
	<i>pr. ct.</i> (Treas'y Notes.)	7,500		
	State Coupon Bonds, 6			
	<i>pr. ct.</i> (Treas'y Notes.)	30,500		
	State Coupon Bonds, 6			
	<i>per cent.</i> (supplying			
	Treasury.)	486,000		
	Treasury Notes issued,	101,670		
				791,674 73
June.	Accrued Interest on 8			
	<i>pr. cent.</i> and 6 <i>pr. cent.</i>			
	Bonds,	48,253	19	
	Insane Asylum Tax,	504		
	Military Appropriation,	963,224	49	
	State Coupon Bonds, 8			
	<i>pr. ct.</i> , (Treas'y Notes.)	20,000		
	State Coupon Bonds, 6			
	<i>pr. ct.</i> Treas'y Notes.)	38,500		
	State Coupon Bonds, 6			
	<i>per. cent.</i> (supplying			
	Treasury,	1,320,000		

Treasurer's Report for the Fiscal

1863.				
June.	Tax on Attorney's Li-			
	censes,	\$	58 50	
	Treasury Notes issued,		92,442 60	
				\$ 2,482,982 78
July.	Accrued Interest on 8 <i>pr.</i>			
	<i>cent.</i> Bonds,		731 24	
	Accrued Interest on 6 <i>pr.</i>			
	<i>cent.</i> Bonds,		7,704 92	
	Cherokee Bonds,		565	
	Insane Asylum Tax,		2,133 60	
	Interest on Raleigh &			
	Gaston R. R. Bonds,		6,133 35	
	Military Appropriation,		15,432 75	
	Money remaining in			
	hands of Clerks,		369 71	
	Public Taxes,		822,190 87	
	Raleigh & Gaston Rail-			
	road Bonds,		100,000	
	State Coupon Bonds, 8			
	<i>pr. ct.</i> (Treas'y Notes,) 9,500			
	State Coupon Bonds, 6			
	<i>pr. ct.</i> (Treas'y Notes,) 61,000			
	State Coupon Bonds, 6			
	<i>per. cent.</i> (supplying			
	Treasury,) 135,000			
	Tax on Bank Stock,		7,576 50	
	Tax on Corporations,		25	
	Treasury Notes issued,		61,338 75	
	Contingencies,		40	
				1,229,741 69
Aug.	Accrued Interest on 8			
	<i>per cent.</i> Bonds,		1,042 03	
	Accrued Interest on 6			
	<i>per cent.</i> Bonds,		886 36	
	Insane Asylum Tax,		1,907 46	
	Military Appropriation,		1,118,655 47	
	Public Tax,		179,232 77	
	State Coupon Bonds, 8			
	<i>pr. ct.</i> (Treas'y Notes,) 11,000			
	State Coupon Bonds, 6			
	<i>pr. ct.</i> (Treas'y Notes,) 14,000			

Year ending September 13th, 1863.

1863.			
Aug.	State Coupon Bonds, 6 <i>per cent.</i> (supplying Treasury,)	\$ 150,000	
	Tax on Bank Stock,	812 50	
	Treasury Notes issued,	55,410	
			\$ 1,532,945 59
Sept.	Accrued Interest on 8 <i>per cent.</i> Bonds,	896 87	
	Accrued Interest on 6 <i>per cent.</i> Bonds,	2,456 72	
	Insane Asylum Tax,	8,480 81	
	Military Appropriation,	4,751 77	
	Public Tax,	774,828 32	
	State Coupon Bonds, 8 <i>pr. ct.</i> (Treas'y Notes,)	10,000	
	State Coupon Bonds, 6 <i>pr. ct.</i> (Treas'y Notes,)	37,000	
	State Coupon Bonds, 6 <i>per cent.</i> (supplying Treasury,)	20,000	
	Tax on Bank Stock,	24,278 30	
	Tax on Corporations,	25	
	Treasury Notes issued,	44,010	
	Contingencies,	190 23	
			926,918 02
			16,208,570 88
	Less amount erroneously charged to D. W. Courts, Public Treasurer, and transferred to Treasurer of Literary Fund, October, 1862,		30
			\$16,208,440 88

Treasurer's Report for the Fiscal

PUBLIC FUND DISBURSEMENTS.

1862.			
Oct.	Military Appropriation,	\$ 344,457 31	
	State Loans and Interest,	464,189 34	
	Executive Department,	187 50	
	Treasury Notes,	4,460	
	Geological Survey,	250	
	Council of State,	110 60	
	State Library,	112 50	
	Int. on Treasury Notes,	55 81	
	Insane Asylum,	5,000	
	Comptroller's Departm't,	187 50	
	Capitol Square,	75	
	Interest on Certificates of		
	8 per cent. Stock,	13 32	
	Interest on Bonds Fayetteville & Western		
	Plankroad,	105	
	Judiciary,	993 75	
	Contingencies,	2,130 69	
	State Registered Bonds		
	and Interest,	2,057 66	
	Coupon Bonds, 6 pr. ct.,		
	convertible,	500	
	Int. on Treasury Notes,	29 25	
	Interest on 6 per cent.		
	Certificates of Stock,	17 50	
	Int. on Coupon Bonds,		
	6 per cent.,	36,225	
	Int. on Coupon Bonds,		
	8 per cent.,	44,160	
	Int. on Bonds Cape Fear		
	& Deep River Navigation		
	Company,	45	
	Sheriffs for settling,	36	
	Presidential Election,	42 50	
	Senatorial Election,	416	
	Congressional Election,	17 50	
			\$ 905,462 89
Nov.	Insane Asylum,	5,000	
	Judiciary,	2,466 25	

Year ending September 30th, 1863.

1862.			
Nov.	Int. on Treasury Notes,	\$ 295 84	
	General Assembly,	61 40	
	Contingencies,	3,872 62	
	Geological Survey,	625	
	Board of Internal Im-		
	provements,	47 35	
	State Loans and Interest,	414,052 48	
	Board of Internal Im-		
	provements,	18	
	Interest on Bonds Fay-		
	etteville & Western		
	Plankroad Company,	105	
	Treasury Notes,	3,310	
	Governor's Election,	77 50	
	Military Appropriation,	1,683,935 25	
	Int. on Coupon Bonds,		
	8 <i>per cent.</i> ,	17,380	
	Int. on Coupon Bonds,		
	6 <i>per cent.</i> ,	29,100	
	Interest on Cape Fear &		
	Deep River Naviga-		
	tion Bonds,	60	
	Presidential Election,	43	
	Sheriff for settling,	43	
	Senatorial Election,	6 16	
	Congressional Election,	6 16	
	Int. on Treasury Notes,	5 63	
			\$ 2,160,510 64
Dec.	Contingencies,	12,985	
	Governor's Election,	100	
	Treasury Notes	5,180	
	Int. on Treasury Notes,	274 01	
	Judiciary,	4,591 25	
	Military Appropriation,	770,625 02	
	State Loan and Interest,	682,662 39	
	General Assembly,	21,397 22	
	Public Tax refunded,	11 84	
	Treasury Notes,	3,180	
	Presidential Election,	191 83	
	Congressional Election,	22 50	
	Senatorial Election,	21 66	

Treasurer's Report for the Fiscal

1862.				
Dec.	Int. on Coupon Bonds, 8 <i>per cent.</i> ,	\$ 19,240		
	Int. on Coupon Bonds, 6 <i>per cent.</i> ,	8,448		
	Int. on Bonds Cape Fear & Deep River Naviga- tion Company,	540		
	Insane Asylum,	20,000		
	Convention Election,	52	50	
	Copying Laws,	127		
	Mutilated Treas'y Notes,	293	35	
	Coupon Bonds, 6 <i>pr. ct.</i> , convertible, and int.,	10,742	08	
	Comptroller's Departm't,	375		
	Treasury Department,	1,112	50	
	Executive Department,	917		
	Comptroller's Departm't,	187	50	
	State Department,	250		
	Superintendent of Public Buildings,	65		
	State Library,	112	50	
				\$ 1,563,705 15
1863.				
Jan.	Military Appropriation,	994,451	20	
	Judiciary,	4,232	05	
	Geological Survey,	875		
	Comptroller's Departm't,	375		
	State Library,	36	20	
	Capitol Square,	75		
	Interest on Bonds Fay- etteville and Western Plankroad Company,	2,175		
	Contingencies,	17	67	
	Interest on Bonds Cape Fear and Deep River Navigation Company,	2,475		
	Int. on Coupon Bonds, 6 <i>per cent.</i> ,	49,314		
	Int. on Coupon Bonds, 8 <i>per cent.</i> ,	14,240		
	Public Tax refunded,	1,000		
	Contingencies,	5,872	86	

Year ending September 30th, 1863.

1863.			
Jan.	Int. on Treasury Notes, \$	144	21
	Auditor's Department,	160	
	State Loans and Interest,	577	83
	Sheriffs for settling,	29	66
	Presidential Election,	35	83
	Congressional Election,	11	83
	Council of State,	232	20
	Convention,	100	
	Accrued Interest on 8 <i>pr.</i>		
	<i>ct.</i> Certificates,	485	03
	General Assembly,	978	40
	Insane Asylum,	10,000	
	Executive Department,	72	
			\$ 1,087.965 97
Feb.	Appropriation for Deaf and Dumb Asylum,	500	
	Contingencies,	1,556	36
	Executive Department,	28	
	General Assembly,	18,551	76
	Governor's Election,	55	
	Int. on Treasury Notes,	1,017	67
	Interest on Fayetteville & Western Plankroad Bonds,	330	
	Interest on State Loans,	3,377	40
	Interest on State Registered Bonds,	30	
	Int. on Coupon Bonds, 6 <i>per cent.</i> ,	17,205	
	Int. on Coupon Bond, 8 <i>per cent.</i> ,	2,540	
	Int. on Bonds Cape Fear & Deep River Navigation Company,	705	
	Military Appropriation,	1,057,101	25
	Mutilated Treas'y Notes,	218	73
	Post Office,	85	
	Presidential Election,	55	
	Public Tax refunded,	279	57
	Resolution of Assembly,	124	72
	State Loans,	230,000	
	State Registered Bond,	1,000	

Treasurer's Report for the Fiscal

1863.				
Feb.	Treasury Notes, Interest bearing,	\$ 17,620		
				\$ 1,352,380 46
M'ch.	Accrued Interest on 8 per cent. Bonds,	396 24		
	Appropriation for relief of indigent families of soldiers,	86,554 44		
	Appropriation for Vaccinating,	670		
	Auditor's Department,	625		
	Contingencies,	6,370 83		
	Coupon Bonds, 6 pr. ct., convertible,	500		
	General Assembly,	880 80		
	Int. on Coupon Bonds, 8 per cent.,	100,360		
	Int. on Coupon Bonds, 6 per cent.,	11,955		
	Interest on Fayetteville & Western Plankroad Bonds,	315		
	Interest on State Registered Bonds,	110 50		
	Interest on State Loans,	6,175 34		
	Int. on Treasury Notes,	456 47		
	Insane Asylum,	10,000		
	Judiciary,	180		
	Military Appropriation,	518,236 84		
	Post Office,	125 93		
	Resolution of Assembly,	70		
	State Loans,	288,500		
	Treasury Notes, Interest,	7,460		
	Mutilated Treas'y Notes,	60		
				1,040,002 39
April.	Accrued Interest on 8 per cent. Bonds,	1,552 64		
	Appropriation for relief of soldiers' families,	109,235 87		
	Appropriation for Vaccinating,	730		
	Auditor's Department,	625		

Year ending September 30th, 1863.

1863.			
April.	Capitol Square,	\$ 75	
	Comptroller's Departm't,	562 50	
	Copying Laws,	421 50	
	Council of State,	112 80	
	Executive Department,	1,536	
	Geological Survey,	2,500	
	Insane Asylum,	10,000	
	Interest on State Loans,	15,771 50	
	Int. on Coupon Bonds,		
	8 per cent.,	26,080	
	Int. on Coupon Bonds,		
	6 per cent.,	40,116	
	Interest on Cape Fear & Deep River Naviga- tion Bonds,	14,445	
	Interest on State Regis- tered Bonds,	174 67	
	Int. on Treasury Notes,	304 27	
	Interest on Fayetteville & Western Plankroad Bonds,	1,305	
	Judiciary,	1,875	
	Military Appropriation,	699,241 74	
	Mutilated Treas'y Notes,	125 45	
	State Coupon Bonds, 8 per cent.,	2,000	
	State Coupon Bonds, 6 per cent.,	5,000	
	State Department,	250	
	State Librarian,	112 50	
	State Loans,	276,086	
	State Registered Bonds,	7,500	
	Treasury Department,	187 50	
	Treasury Notes, (Inter- est bearing,) ,	3,990	
	Contingencies,	2,458	
			\$ 1,221,384 76
May.	Accrued interest on 8 per cent. Bonds,	1,501 09	
	Appropriation for relief soldiers' families,	31,016 31	

Treasurer's Report for the Fiscal

1863.	Appropriation for manuf. of Salt,	\$ 10,000	
	Appropriation for Educa- tional purposes,	600	
	Int. on Treasury Notes,	202	64
	Int. on Coupon Bonds, 6 per cent.,	33,825	
	Int. on Coupon Bonds, 8 per cent.,	23,940	
	Interest on Cape Fear & Deep River Naviga- tion Bonds,	3,105	
	Intérest on State loans,	3,900	
	Mutilated Treas'y Notes,	221	25
	Post Office,	242	94
	Resolution of Assembly,	4	
	State Coupon Bonds, 6 per cent., convertible,	5,500	
	State Loans,	460,000	
	Treasury Notes, (Interest bearing,)	2,390	
	Military Appropriation,	840,295	19
	Contingencies,	656	95
			\$ 1,518,300 73
June.	Accrued Interest on 8 per cent. Certificates,	262	43
	Appropriation for relief of soldiers' families,	65,722	05
	Appropriation for Vac- cinating,	1,446	
	Board of Internal Im- provement,	36	
	Council of State,	245	
	Executive Department,	61	
	Int. on Coupon Bonds, 8 per cent.	6,600	
	Int. on Coupon Bonds, 6 per cent.,	5,916	
	Interest on Cape Fear & Deep River Naviga- tion Bonds,	75	
	Int. on Treasury Notes.	136	21

Year ending September 30th. 1863.

1862.			
June.	Int. on State Loans,	\$ 10,169 94	
	Judiciary,	140	
	Military Appropriation,	311,295 58	
	Mutilated Treas'y Notes,	357 60	
	Post Office,	87 40	
	Public Tax refunded,	18 80	
	State Loans,	1,320,498 16	
	Treasury Department,	1,000	
	Treasury Notes, (Interest bearing,)	1,930	
	Contingencies,	1,005 65	
		-----	\$ 1,727,002 82
July.	Accrued Interest on 8 per cent. Certificates,	77 14	
	Appropriation for relief of soldiers' families,	44,924 38	
	Appropriation for Vaccinating,	981	
	Auditor's Department,	1,313 89	
	Capitol Square,	75	
	Comptroller's Departm't,	187 50	
	Copying Laws,	68	
	Executive Department,	1,512 50	
	General Assembly,	12,170 52	
	Insane Asylum,	5,000	
	Int. on Coupon Bonds, 8 per cent.,	1,440	
	Int. on Coupon Bonds, 6 per cent.,	81,273	
	Interest on Cape Fear & Deep River Navigation Bonds,	1,395	
	Interest on State Loans,	84 50	
	Int. on Treasury Notes,	97 94	
	Interest on Fayetteville & Western Plankroad Bonds,	1,830	
	Judiciary,	3,879	
	Military Appropriation,	481,161 86	
	Money Remaining in hands of Clerks,	41 66	
	Mutilated Treas'y Notes,	110 10	

Treasurer's Report for the Fiscal

1863.			
July.	Post Office,	\$	77
	Public Tax refunded,		75 88
	Sheriffs, for settling,		1,712 78
	State Loans,	138,000	
	State Department,		250
	State Librarian,		262 50
	Superintendent of Public Buildings,		150
	Treasury Department,		1,187 50
	Treasury Notes, (Interest bearing,		1,440
	Western N. C. Railroad Survey,		1,000
	Contingencies,	34,342 19	
			\$ 816,044 61
Aug.	Accrued Interest on 8 per cent. Certificates,	10,289 46	
	Accrued Interest on 6 per cent. Certificates,	20,651 08	
	Appropriation for relief of soldiers' families,	101,135 16	
	Appropriation for Vaccinating,	700	
	Executive Department,	40	
	Int. on Coupon Bonds, 8 per cent.,	1,460	
	Int. on Coupon Bonds, 6 per cent.,	2,391	
	Interest on Fayetteville & Western Flankroad Bonds,	330	
	Interest on State Loans,	10,813 31	
	Int. on Treasury Notes,	655 90	
	Judiciary,	975	
	Military Appropriation,	625,945 29	
	Money Remaining in hands of Clerks,	5	
	Mutilated Treas'y Notes,	68 85	
	Post Office,	158 33	
	Public Tax refunded,	334 60	
	State Loans,	150,000	
	Sheriffs for settling,	194 91	

Year ending September 30, 1863.

1863.				
Aug.	Treasury Notes, (Inter- est bearing,	6,550		
	Contingencies,	5,331	24	
				938,029 13
Sept.	Accrued Interest on 8 <i>per cent.</i> Certificates,	190		
	Appropriation for relief of soldiers' families,	47,949	24	
	Appropriation for Vac- inating,	285		
	Auditor's Department,	1,000		
	Comptroller's Departm't,	562	50	
	Executive Department,	190		
	General Assembly,	70		
	Insane Asylum,	5,000		
	Int. on Coupon Bonds, 8 <i>per cent.</i> ,	26,740		
	Int. on Coupon Bonds, 6 <i>per cent.</i> ,	3,255		
	Interest on Cape Fear & Deep River Naviga- tion Bonds,	30		
	Int. on Fay. & Western Plankroad Bonds,	285		
	Int. on Treas'y Notes,	132	65	
	Judiciary,	975		
	Military Appropriation,	616,002	60	
	Mutilated Treas'y Notes,	115	80	
	Public Tax refunded,	1,235	92	
	Resolution of Assembly,	82	44	
	Senatorial Election,	10		
	Sheriffs, for settling,	985	60	
	State Loans,	20,000		
	Superintendent of Pub- lic Buildings,	75		
	Treasury Department,	375		
	Treasury Notes, (Inter- est bearing,)	1,640		
	Contingencies,	18,134	77	
				745,133 42
				\$15,078,922 79

Treasurer's Report for the Fiscal

LITERARY FUND RECEIPTS.

	PRINCIPAL.	INCOME.	
1862.			
Oct.	Entries of Vacant Lands,	138 63	
Nov.	“ “	126 85	\$ 27,220
Dec'r	Bank Dividends,	1033 16	
	Entries of Vacant Lands,		\$ 25,000
	Railroad Dividends,		13 20
	Expense Account,		30
	Am't erroneously charged to Pub. Treas'y,		25,043 20
1863.			
Jan.	Entries of Vacant Lands,	352 78	
	Railroad Dividends,		84,000
	Tax on Retailers,		180
	Bank Dividends,		20,108
Feb.	Entries of Vacant Land,	213 96	104,288
	Railroad Dividends,		
M'ch	Entries of Vacant Lands,		
Apr'l	“ “	91 34	6,114 63
	State Loans,	\$ 156 89	
	State Registered Bonds,	96,086	
	Int. on State Coupon Bonds 6 per cent.,	3,500	
	“ Cape Fear & Deep River Nav.	99,744 89	13,140
	Bonds,		14,325
	Interest on State Registered Bonds,		119

Year ending September 30th, 1863.

LITERARY FUND RECEIPTS.—(CONTINUED.)

		PRINCIPAL.		INCOME.	
1863.					
April.	Int. on Fay'ville & West'n Pl'k Road Bonds,			810	
	Interest on State Loans,			13,221 50	\$ 41,615 50
Mey.	Entries of Vacant Lands,	\$	236 19		
	Bank Dividends,			27,220	
	Contingent Account,			10,975	
	Expense Account,			2 00	
	Interest on Cape Fear & Deep River Nav.				
	Bonds,			3,090	
June.	Interest on College Bonds,			1,690	42,977 00
	Bank Dividends,			25,135	
	Railroad "			40,000	
	Tax on Retailers,			57 60	
	Entries of Vacant Lands,		156 15		65,192 60
	" " "				
July.	College Bonds,	\$	147 06		
	Auction Tax,		3,000		
	Interest on College Bonds,		3,147 06	30	
	Tax on Retailers,			385 50	
	Entries of Vacant Lands,			360	745 80
	Auction Tax,		272 53		
	Contingent Account,			300	
Aug.	Deaf and Dumb Tax,			399	
				75	

Treasurer's Report for the Fiscal

LITERARY FUND RECEIPTS.—(CONTINUED.)

	PRINCIPAL.	INCOME.
1863.		
Aug.	Interest on College Bonds,	1,000
	“ “ Coupon “ 6 per cent.,	3,990
	Tax on Retailers,	550
	Entries of Vacant Lands,	
	Auction Tax,	859 48
	Contingent Account,	169 21
	Deaf and Dumb Tax,	1,125
	Navigation Dividends,	650
	Railroad “	64,000
	Tax on Retailers.	3,720
	Am't transferred from Account Principal	70,523 69
	to Income,	
		\$390,034 42
		118,748 12
		390,034 42
		\$508,782 54
Sept.		
	Amount of Receipts (Principal) for fiscal	
	year ending September 30, 1863.	
	Amount of Receipts (Income) for fiscal	
	year ending September 30, 1863.	

Year ending September 30th, 1863.

LITERARY FUND DISBURSEMENTS.

	PRINCIPAL.	INCOME.	
1862.		\$	\$
Oct.	Common Schools, Expense Account,	2,671 92	2,746 42
	Common Schools, Expense Account,	74 50	
Nov.	Common Schools, Expense Account,	10,949 32	10,997 32
	Common Schools, Deaf and Dumb Asylum, Expense Account,	48	
Dec.		22,776 45	
		1,000	
		1,612	25,388 45
1863.			
Jan.	Common Schools, Deaf and Dumb Asylum, Expense Account,	10,381 59	
	Common Schools, Deaf and Dumb Asylum, Expense account,	4,000	
Feb.		375	14,756 59
		17,701 52	
		4,000	
M'ch.	Common Schools, Deaf and Dumb Asylum, Expense Account,	48	21,749 52
		3,305 64	
		2,000	
April.		172 50	5,478 14
	Coupon Bonds, 6 per cent., Common Schools, Deaf and Dumb Asylum, Expense Account,		
		\$112,500	
		6,998 64	
		2,000	
May.		519	9,517 64
		18,567 76	

Treasurer's Report for the Fiscal

LITERARY FUND DISBURSEMENTS—(CONTINUED.)

	PRINCIPAL.	INCOME.
1863.		
May.		\$ 2,000 64
June.		10,509 26
		2,000
July.		93 50
		17,080 36
Aug.		1,000
		4,069 16
		1,000
Sept.		20
		6,139 31
		3,000
		12,914
	\$112,500	\$169,091 43
		\$112,500
		169,091 43
		\$281,591 43

Deaf and Dumb Asylum,
Expense Account,
Common Schools,
Deaf and Dumb Asylum,
Expense Account,
Common Schools,
Deaf and Dumb Asylum,
Common Schools,
Deaf and Dumb Asylum,
Expense Account,
Common Schools,
Deaf and Dumb Asylum,
Amt. transferred from Acc't., income to
Principal,

Amount of Disbursements, (Principal)
for fiscal year ending Sept. 30th, 1863,
Amount Disbursements, (Income) for fis-
cal year ending Sept. 30th, 1863,

Year ending September 30th, 1863.

RECAPITULATION.

Public Fund.

1862. Sept.	Balance due this fund, Receipts for fiscal year ending Sep- tember 30th, 1863,		\$ 1,541,933 02
			16,208,440 88
			<u>\$ 17,750,373 90</u>
	Disbursements for fis- cal year ending Sep- tember 30th, 1863,	\$ 15,078,922 97	
1863. Sept.	Balance due this fund this day,	2,671,450 93	
			<u>\$ 17,750,373 90</u>

Literary Fund.

Balance due this fund Oct. 1st, 1862:			
Am't of Principal, Rec'pts for fiscal year ending September 30th, 1863:		\$	34,721 32
Am't of Principal,			118,748 12
Am't of Income,			390,034 42
			<u>\$ 543,503 86</u>
Balance due by this fund for fiscal year ending September 30th, 1862;			
Am't of Income,	\$	10,938 37	

Treasurer's Report for the Fiscal

Disbursements for fiscal year ending September 30th, 1863:			
Am't of Principal,	\$ 112,500		
Am't of Income,	169,091 43		
		\$	292,529 80
Balance due this fund			
October 1st, 1863,			250,974 06
		\$	543,503 86

Sinking Fund.

Balance due this fund			
October 1st, 1862,		\$	140 00
Rec'pts into this fund			
for fiscal year ending Sept. 30, 1863,			1,700,539 68
Balance due by this			
fund Oct. 1st, 1863,			47,055 04
		\$	1,747,734 72
Disbursements from			
this fund for fiscal			
year ending Sep-			
tember 30th, 1863,		\$	1,747,734 72

Year ending September 30th, 1863.

GENERAL STATEMENT.

Balance due Public Fund, October 1st, 1862,		\$1,541,933 02	
Receipts of Public Fund for fiscal year, ending Sept. 30th, 1863,		16,208,440 88	\$17,750,373 90
		34,721 32	
Balance due Literary Fund, <i>Principal</i> , Oct. 1st, 1862,			
Receipts of " " for fiscal year ending Sept. 30th, 1863,	\$118,748 12		
Receipts of Literary Fund <i>Income</i> for fiscal year, ending Sept. 30th, 1863.	390,034 42	508,782 54	543,503 86
		140	
Balance due Sinking Fund, October 1st, 1862,			
Receipts of Sinking Fund for fiscal year, ending Sept. 30th, 1863,		1,700,539 68	1,700,679 68
			\$19,994,557 44
Disbursements from Public Fund for fiscal year, ending Sept. 30th, 1863.			
Balance due by Literary Fund, <i>Income</i> , Oct. 1st, 1862.		\$15,078,922 97	
Disbursements from " " for fiscal year ending Sept. 30th, 1863,	10,938 37		
	\$169,091 43		

Treasurer's Report for the Fiscal

GENERAL STATEMENT.—(CONTINUED.)

Disbursements from Literary Fund, <i>Principal</i> , for fiscal year ending Sept. 30th, 1863,	\$112,500	\$ 292,529 80	
Disbursements from Sinking Fund for fiscal year, ending Sept. 30th, 1863.		1,747,734 72	\$17,119,187 47
Balance Cash, &c., on hand,			2,875,369 95
			\$19,994,557 44
CASH—			
Bank of Republic, New York, Coupons Cancelled,		\$ 88,260	3 63
“ “ “			88,263 63
“ “ “ North-Carolina, Raleigh,	\$ 146,499 41		
“ “ “ Cape Fear,	235,237 68	381,737 09	
Various Banks in the State,		48,460 05	430,197 14
Treasury Notes received for 8 per cent. Bonds,		154,255	
“ “ “ “ 6 per cent. “		548,470	702,725

Year, ending September 30th, 1863.

GENERAL STATEMENT.—(CONTINUED.)

Certificates for 7 <i>per cent.</i> Confederate Bonds and Interest,	\$1,399,400	
Certificates for 8 <i>per cent.</i> Coupon Bonds and Interest,	4,600	
Seven <i>per cent.</i> Confederate Bonds,	37,200	
Cash and Vouchers in Vault,		
		\$ 1,441,200
		212,984 18
		<u>\$ 2,875,369 95</u>

[illegible]

*Of this amount (\$3,145,000,) \$500,000 was sent to Europe by Gov. Vance for Hypothecation.
 +Of this amount (\$5,857,000,) \$500,000 was sent to Europe by Gov. Vance for Hypothecation.

\$9,000,000

\$1,000,000

£572,000 was issued for 6 per cent. altered Treasury I

49,665,500 was issued to pay Bank debt of the State.
 \$1,129,000 was issued to supply the Treasury with means.

The following is a list of the names of the persons who have been
 appointed to the various offices of the County of ...
 for the year 1887.

Name	Office	Term	Salary	Remarks
John A. Smith	County Clerk	1887-1888	\$200.00	Do
James B. Jones	County Clerk	1888-1889	\$200.00	Do
William C. Brown	County Clerk	1889-1890	\$200.00	Do
Robert D. White	County Clerk	1890-1891	\$200.00	Do
Thomas E. Green	County Clerk	1891-1892	\$200.00	Do
Charles F. Black	County Clerk	1892-1893	\$200.00	Do
Edward G. Gray	County Clerk	1893-1894	\$200.00	Do
Frank H. Hall	County Clerk	1894-1895	\$200.00	Do
George I. King	County Clerk	1895-1896	\$200.00	Do

Original
 1887

Year ending September 30th, 1863.

B
STATEMENT

Showing Treasury Notes issued by the State, amount withdrawn, and still in circulation.

WHAT CLASS.	AUTHORITY.	AM'T ISSUED.	AMOUNT WITHDRAWN.	AMOUNT IN CIRCULATION
Bearing Int. at 6 <i>pr. ct.</i> , and Fundable in 8 <i>pr. ct.</i> , Bonds,	Ordinance of Convention,	\$ 343,080	\$ 195,640	\$ 147,440
Fundable in 8 <i>pr. ct.</i> , Bonds, Stamped "Fundable only in 6 <i>pr. ct.</i> , Coupon Bonds,"	Ordinance of Convention,	1,578,900	1,110,915	467,985
Fundable on or after January 1st, 1866,	Act of Assembly, 1862,	956,660	548,470	408,190
Unfundable from 5c. to \$3, payable in 1866.	Act of Assembly, 1862,	204,720	43,550	161,170
	Sundry Ordinances of Convention and Acts of Assembly,	2,151,715 05	6,671 15	2,145,043 90
		\$5,235,075 05	\$1,905,246 15	\$3,329,828 90

Treasurer's Report for the Fiscal

C

STATEMENT

Of Interest on Bonded Debts of the State, September 30th. 1863.

Interest on Six per cent. Coupon Bonds,			\$3,494,133
Do. " Eight per cent. " do.,			641,900
Do. " Cape Fear and Deep River Navigation Bonds,			156,000
Do. " Fayetteville and Western Plank Road Bonds,			93,990
			<hr/>
		\$4,386,023	
To Interest paid on Six per cent. Coupon Bonds,			
" do. " " Eight " do.,	\$2,744,755		
" do. " " Cape Fear and Deep River Nav. Bonds.	320,260		
" do. " " Fayetteville and Western Plank Road Bonds,	78,435		
	86,390		
	<hr/>		
" Balance Interest due on 30th September, 1863,			3,229,840
			<hr/>
			1,156,183
			<hr/>
			\$4,386,027
Balance due on Six per cent. Coupon Bonds,			
" " " Eight " "			
" " " Cape Fear and Deep River Navigation Bonds,	749,378		
" " " Fayetteville and Western Plank Road "	321,640		
	77,565		
	7,600		
	<hr/>		
			\$1,156,183

Year ending September 30th, 1863.

D

STATEMENT.

Showing amount due by the State to the several Banks of the State on the 1st October, 1863, also, temporary loans from Individuals.

BANKS AND PERSONS.		AMOUNT.
Bank of Washington,		\$ 100,000
Bank of Cape Fear, Salem,		30,000
Bank of Cape Fear, Washington,		245,000
Bank of Wadesboro',		108,871
Farmer's Bank of North-Carolina,		75,000
Miner's and Planter's Bank,		12,497
Total due Banks,		\$ 571,368
David Hinton,	\$ 12,000	
Henry Mordecai,	15,000	
D. G. Fowle,	3,000	
C. Perkins,	7,055	
Total due Individuals,		37,055
Total due Banks and Individuals,		\$ 608,423

Treasurer's Report for the Fiscal

E

STATEMENT.

Of Fundable Treasury Notes Authorized under several Ordinances of Convention.

AUTHORITY.	DATE, NO., & C., OF AUTHORITY.	WHEN DUE.	AM'T AUTH'ZED.	AM'T ISSUED.	WITHDRAWN FROM CIRCULATION.	IN CIRCULATION.
Ordinance of Convention,	Dec., 1861, No. 16, Sec. 1,	Jan. 1865,	\$3,000,000 }			
" "	Feb., 1862, " 36, " 4,	" "	1,500,000 }	\$2,878,640	\$1,855,025	\$1,023,615
" "	May, 1862, " 39, " 1,	" "	2,000,000 }			
Amount Authorized to be Issued,						
To Eight per cent. Bonds and Certificates Issued,						
To Six per cent. Convertible Bonds and Certificates Issued,						
To Notes in Circulation Fundable in 8 per cent. Bonds, and						
bearing Interest at 6 per cent.						
To Notes in Circulation Fundable in 8 per cent Bonds not						
bearing Interest,						
To Six per cent. Bonds and Certificates Issued for Stamped						
Treasury Notes, Act of Assembly 1862-'3.						
To Notes in Circulation Stamped and Issued under Act of						
Assembly 1862-'3.						
					\$4,404,500	
					136,500	
					147,440	
					467,985	
					572,000	
					408,190	
						\$6,500,000 00
						\$ 363,385 00
						\$ 363,385 00

Balance that may be Issued,

Treasurer's Report for the Fiscal

G

RECAPITULATION,

Of State Debt, September 30th, 1863.

Bonded Debt,	Exhibit A,	\$ 21,132,000
Treasury Notes in Circulation,	Exhibit B,	3,329,828 90
Coupons Unpaid,	Exhibit C,	1,156,183
Temporary Loans,	Exhibit D,	608,423
		<hr/>
		\$ 26,226,434 90

Year ending September 30th, 1863.

STOCK ACCOUNT.

Stock Account of Sinking Fund, September 30th, 1863.

ASSETS.		RESOURCES.	
<i>Eight per cent. Bonds, Dated March and Sept., 1862.</i>	\$ 527,000	Railroad Dividends,	\$ 1,467,550
<i>Six per cent. Bonds, Dated January, 1863,</i>	992,000	Interest on 6 per cent. Bonds, Interest on 8 per cent. Bonds,	110,771 08 28,396 13
<i>Seven per cent. Confed. Bonds,</i>	300,000	Surplus Revenue, Profit and Loss,	100,000 65,227 75
	\$ 1,819,000	Cash due Public Fund,	47,055 04
			\$ 1,819,000 00

Treasurer's Report for the Fiscal

THE STATE'S INDEBTEDNESS.

Exhibit A, shows the bonds outstanding against the State, for what purpose, by what authority, and at what date issued, when due, and amount. The amount of these bonds is \$21,132,000, but in this sum is embraced \$1,500,000, deposited in England as collateral security for the delivery of cotton, which the State has contracted to deliver there. The State has purchased and has on hand cotton probably worth as much, at the price agreed on, as the debt we owe in England. The first class of bonds mentioned in this Exhibit, amounting to \$53,000, I do not find mentioned in the reports of my predecessor. They are over-due, and I was not aware that they were in existence until a number of the class were presented for payment. At what time they fell due I am unable to state, not having been able to find any entry in the office showing the data of their issue, or the number and amount issued. They are registered bonds; and I find in the office a book in which the holders of these bonds gave receipts for the semi-annual interest, from which it appears that the total amount of them was \$370,000. The books show the payment of \$317,000, leaving unpaid \$53,000.

Since the 1st of January last, I have sold to the banks, *six per cent.* bonds, falling due January 1st, 1893, at par, to the amount of \$2,665,500 in payment of this amount due to them for temporary loans; and as a means of supplying the Treasury in January and February last, I sold to the Commissioners of the Sinking Fund, at par, out of the same class of bonds, to the amount of \$979,500; and to others at an average premium of $3\frac{1}{2}$ *per cent.*, to the amount of \$126,000.

The income of the Sinking Fund will probably be much more than sufficient to pay the bonds falling due in 1864 and 1865.

Exhibit B, shows the amount of Treasury notes issued, the amount withdrawn, and the amount in circulation.

Year ending September 30th, 1863.

Exhibit C, shows the amount of coupons due, and not presented for payment, to-wit, \$1,156,183.

Exhibit D, shows the amount due to banks and to individuals, for temporary loans, on the 1st October, 1863.

The Farmer's Bank and the Bank of Washington say they have invested as much of their means in stocks as their charters authorize them so to invest. The latter bank, through its president, assures me of the willingness of the bank to receive the bonds of the State if its charter were so amended as to authorize it. The latter expresses a preference that the debt remain as it is, but says if compelled to take payment in Confederate currency or the bonds of the State, that the latter will be preferred.

I made known to the Banks of Wadesboro', the Miner's and Planter's Bank and the Branches of the Bank of Cape Fear at Salem and Washington, in the early part of the year, my readiness to pay them in Confederate currency or the 6 *per cent.* bonds of the State, at par, at their option, and recently repeated the notice. The Bank of Wadesboro' postponed, in the first instance, to make any decision, and does not respond to the second notice. One of the directors of the Miner's and Planter's Bank has lately assured me that they would shortly present the note held by that Bank, and take State Bonds, and the two Branches of the Bank of Cape Fear, upon a second notice to them some weeks ago, reply that the subject has been referred to the principal Bank, from which I have received no answer. All the other Banks have accepted the State bonds in satisfaction of the debts due them for temporary loans, amounting to \$2,665,500; the Branch of the Bank of Cape Fear, in this city, filed a protest, which was communicated to you at the Extra Session in July last.

Exhibit E, shows the amount of Fundable Treasury notes issued in pursuance of Ordinances of the Convention; the

Treasurer's Report for the Fiscal

amount withdrawn from circulation, and the amount which may still be issued.

Exhibit F, shows the amount of Treasury notes fundable 1st January, 1866, or not fundable at all, which this Department has been authorized to issue; the authority under which they have been or may be issued; their class; when redeemable; the amount of each denomination authorized to be issued; the amount which has been issued, and the amount which may still be issued. The notes, which the Treasurer is still authorized to issue, are as follows:

Notes fundable at pleasure of holder,	\$ 363,385
Notes fundable 1st January, 1866,	2,795,280
Notes of \$1, \$2 and \$3, not fundable,	1,050,800
Notes of less denomination than one dollar,	319,164 95
	<hr/>
	\$4,528,629 95

Since the 15th February last, the Treasury being amply supplied with Confederate money collected from the Confederate government and other sources, I have deemed it inexpedient to increase the indebtedness of the State by the issue of these notes, excepting where required to do so, to certain counties in possession of the enemy, under the act providing for the wives and families of soldiers in the army; and the denominations less than one dollar, which the necessities of business required for change. As they all command a considerable premium over Confederate notes, if I were to pay them to such claimants as might prefer them, the whole of them would be exhausted before I could use the Confederate notes, and the debt of the State unnecessarily increased. This policy will be continued in future unless your Honorable body shall otherwise direct.

Exhibit G, is a condensed statement of the total indebtedness of the State on the 30th September, 1863.

Year ending September 30th, 1863.

As an offsett to this indebtedness, the State holds the bonds of the following Corporations, with which she has exchanged her bonds :

Western Railroad Company,	\$ 600,000
Wilmington, Charlotte and Rutherford R. R. Co.,	1,500,000
City of Raleigh,	48,000
Raleigh and Gaston Railroad Company,	100,000
Debt of Atlantic and N. C. R. R. Company, for loan under act of 1856,	400,000
	<hr/>
	\$2,648,000

Also, an unliquidated claim against the Confederate government, supposed to amount to about \$4,000,000. The \$1,500,000 sent to Europe, as collateral security of cotton debt, in arriving at the real indebtedness of the State, should not be considered as a debt, because the State owns cotton, supposed to be sufficient to pay the debt.

In this connection it should also be borne in mind that the Commissioner's of the Sinking Fund hold State stocks to the amount of \$1,519,000, and Confederate 7 *per cent.* bonds to the amount of 300,000, and, besides the interest accruing on this Fund, it is being rapidly increased by dividends from Railroads.

I have endeavored to co-operate in every legitimate way with the Commissioners of the Fund in investing its income. The judicious manner in which it has been managed, and its rapid increase, derived from our large investments in works of internal improvements, gives the best assurance to the holders of our bonds that they will be punctually paid at maturity, and constitute one of the chief elements of the high premium which our bonds command in the market. The Commissioners of this Fund will probably report to you more fully during your Session.

Treasurer's Report for the Fiscal

LUNATIC ASYLUM.

By the act of the first Session of your Honorable body, the sum of \$125,000 was appropriated to the support of the Lunatic Asylum for the year's 1863 and 1864, "provided the aggregate amount for such year shall not exceed the sum of \$62,500." Owing to the depreciation of the currency, this sum proved to be insufficient for the support of the Institution. The drafts of the Executive Committee for the fiscal year ending September 30th, 1863, which have been paid, amount to \$70,000; and since the 30th September, 1863, their drafts have been paid to amount of \$45,000. It has happened before that the Treasurer has had to take the responsibility of over-paying the appropriation for the support of this Institution, and subsequent Sessions of the General Assembly have ratified such payments.

At a period when currency and prices are so deranged, it is impossible to make estimates with reasonable approximation to accuracy, and it is a bad practice for the Treasurer to pay money not authorized by law. I hope the General Assembly will either authorize the Executive Committee to draw for such sums as they deem necessary, or make such other provision as they may deem best to avoid the evil.

APPROPRIATION FOR THE SUPPORT OF SOLDIERS' FAMILIES.

This appropriation of \$1,000,000 contemplated the payment of the whole sum at once. In January and February last there was not enough money in the Treasury to meet other drafts on it, and the only means of raising this amount would have been the sale of State bonds to an amount so large as would have been likely to depreciate their value in market. Believing that the object of the appropriation would be as well accomplished by paying this appropriation in four equal instalments, and that in this way it could be met without

Year, ending September 30th, 1863.

recourse to the sale of State bonds, I have adopted this course; and to save expense and inconvenience to the County Courts, I sent them drafts quarterly and notified them that if they would inform me in what bank it would be most convenient to them to receive the money I would place funds in such bank to meet the drafts. The banks have obligingly co-operated with me in carrying out this plan.

These drafts have all been issued, but many of them have not been presented for payment. The same is the case as to the warrants of the Comptroller in favor of the Chairmen of the Board of Superintendents of Common Schools.

It is believed that they are withheld in the hope that at some future period payment may be had in better currency.

SETTLEMENT OF THE STATE'S CLAIM AGAINST THE SOUTHERN CONFEDERACY.

Under the authority of the 5th Section of the Act providing ways and means for supplying the Treasury, ratified 20th December, 1862, I appointed P. H. Winston, Esq., of Bertie, to collect the debt due to this State from the Confederate government. As soon as the vouchers could be put in order by the State Auditor, he went with them to Richmond and entered upon the duty, and has since diligently prosecuted it. Much of it has been passed upon by the Confederate Auditor, and the work is now progressing, and it is expected that at an early day a considerable part of the amount advanced by the State in payment of her troops will be paid, and that the whole claim will be passed upon by the auditing officers at an early day. It consists of a vast number of items, sustained by a great many vouchers, not always in the best shape, and necessarily requires much labor and researche.

THE PAYMENT OF OUR EIGHT PER CENT. BONDS.

Not having succeeded in collecting any of the foregoing claim from the Confederate government, I have not felt authorized

Treasurer's Report for the Fiscal

to notify the holders of our 8 *per cent.* bonds, of my readiness to pay them, or to give them 6 *per cent.* bonds, if they should prefer them, in exchange for the 8 *per cent.* bonds.

The salaries of the two clerks in this department are less than they should be if they were paid in specie. They are the cashiers of the department, and upon their fidelity and skill depends the accuracy of the accounts to be kept in it. True economy requires that they should at all times be paid a liberal salary. Their present compensation is totally inadequate to their support.

It must be manifest to any one at all acquainted with the duties of this department that it ought to have two contiguous rooms: one for the Treasurer and one for the clerical force. I respectfully submit it, whether another assignment of the rooms of the capitol cannot be made to effect this end without detriment or inconvenience to any other department.

The office hours of the Treasury, as now prescribed by law, are from 9 to 12, and from 2 to 5 o'clock. Nearly all the payments are made by checks on the banks, which close at 2 o'clock in the afternoon. The time from 12 till 2, when the office is now closed, is much more important to the public than from 2 till 5 p. m. The clerks should have some time with closed doors, to make up the cash account, post the books, &c. I respectfully submit that it would be more convenient for the public, and that the duties of the office could be better performed if the office were required to be kept open from 9 o'clock a. m. to 2 o'clock p. m., and closed afterwards.

The Act of 1856, Chap. 16, authorizes the holders of State bonds to have them registered. Very many avail themselves of its provisions. I respectfully submit that the assistant clerk of this department ought to be allowed a small fee for this service, to be paid by the party requiring such registration.

Year ending September 30, 1863.

THE CURRENCY.

It is manifest that if something efficient be not speedily done vastly to diminish the volume of Confederate currency, that it will soon cease to answer the purpose of money. The Confederate Congress alone can furnish the remedy, if the disease be capable of cure. It seems to me to be certain that it will not be found in any plan which savors of repudiation, nor in voluntary funding. If it be possible to reduce the circulation to a tolerably healthy state, it must be done by taxation; and if funding constitute a part of the plan, it should be done at a very low rate of interest. I recommend taxation to raise the means to meet any considerable appropriation you may deem it expedient to make. I deem the ways and means now provided sufficient to meet present appropriations, if the currency shall not grow worse, and if the demands of the military departments of the State shall not be greater in the future than they have been the past year.

Every sheriff promptly paid the public taxes due on or before October 1st, 1863, amounting to \$1,808,399 93, excepting the sheriffs of the following counties, which are believed to be in possession of the enemy, to-wit:

Beaufort,	Gates,	Camden,
Hyde,	Carteret,	Jones,
Chowan,	Pasquotank,	Craven,
Perquimans,	Currituck,	Tyrrell,
Washington,		

The sheriffs and tax collectors throughout the State acted with commendable promptitude under your act of the Extra Session in July last; and \$1,564,100 was received in time, and funded in the 7 *per cent.* bonds of the Confederate States. The tax due from the counties on account of patients in

Year ending September 30th, 1863.

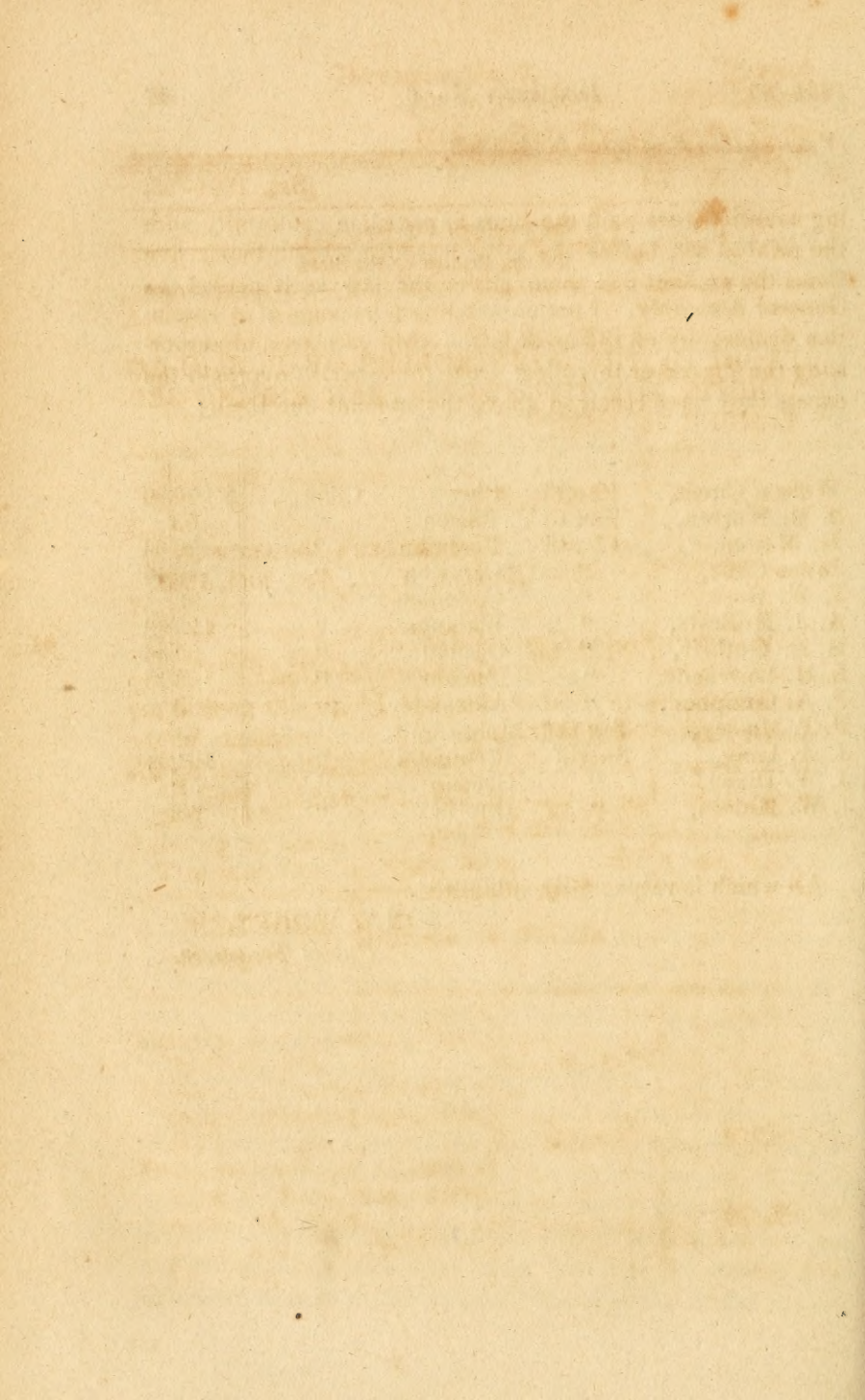
ing counties were paid the sums annexed, in conformity with the printed act, before the error was discovered, being five times the amount due them under the law as it passed the General Assembly. I recommend the passage of a resolution declaratory of the error in the printed act—and authorizing the Treasurer to collect from the Sheriffs overpaid the excess they have received above the amount due them:

Watson Curtis,	Sheriff	Clay	County,	\$ 273	30
S. M. Warren,	Tax Col.	Wilson	"	53	
M. Masten,	Sheriff	Forsythe	"	79	66
Jonas Cline,	"	Catawba	"	119	66
J. W. Gore,	"	Columbus	"	93	
A. J. McBride,	"	Watauga	"	173	33
H. B. Guthrie,	"	Orange	"	29	66
L. H. Lowrance,	"	Lincoln	"	146	33
F. A. Campbell,	"	Alexander	"	123	
P. T. Massey,	Tax Col.	Johnston	"	23	
J. A. Long,	Sheriff	Richmond	"	164	67
J. W. Dixon,	"	Greene	"	52	
J. W. Huison,	"	Duplin	"	63	

All which is respectfully submitted.

JONA. WORTH,

Public Treasurer.



Ordered to be Printed.

W. W. Holden, Printer to the State.

REPORT OF THE COMPTROLLER OF PUBLIC AC-
COUNTS, FOR THE FISCAL YEAR, ENDING SEP-
TEMBER 30, 1863.

COMPTROLLER'S DEPARTMENT,
Raleigh, N. C., Nov. 20th, 1863.

*To the Honorable, the General Assembly
Of North-Carolina :*

GENTLEMEN :—In obedience to law, I herewith present my Annual Report of the Receipts and Disbursements at the Public Treasury of the State of North-Carolina, during the fiscal year ending on the 30th day of September, 1863.

I have the honor to be,

With very great respect,

Your obedient servant,

C. H. BROGDEN,

Comptroller.

Comptroller's Report for the Fiscal

GENERAL STATEMENT.

Amount in hands of Public Treasurer, Oct. 1st, 1862,	\$ 1,565,855	97		
Receipts of Literary Fund for fiscal year ending Sept. 30th, 1863,		495,868	54	
Receipts of Public Fund for fiscal year ending Sept. 30th, 1863,		16,208,440	88	
Receipts of Sinking Fund for fiscal year ending Sept. 30th, 1863,		1,700,539	43	\$ 19,970,705 07
Disbursements of Literary Fund for fiscal year ending Sept. 30th, 1863,		268,677	43	
Disbursements of Public Fund for fiscal year ending Sept. 30th, 1863,		15,078,922	97	
Disbursements of Sinking Fund for fiscal year ending Sept. 30th, 1863,		1,747,734	92	17,095,335 12
Leaving in hands of Public Treasurer, Oct. 1st, 1863,				<u>\$ 2,875,369 95</u>

LITERARY FUND.

Balance due Literary Fund, Oct. 1st, 1862,	\$ 23,782	95		
Receipts of Literary Fund for fiscal year ending Sept. 30th, 1863,		495,868	54	\$ 519,651 49
Disbursements of Literary Fund for fiscal year ending Sept. 30th, 1863,				268,677 43
Balance due this Fund, Oct. 1st, 1863,				<u>\$ 250,974 06</u>

Year ending September 30th, 1863.

PUBLIC FUND.

Balance due Public Fund, Oct. 1st, 1862,	\$ 1,541,933 02		
Receipts of Public Fund for fiscal year ending Sept. 30th, 1863,	16,208,440 88	\$ 17,750,373 90	
Disbursements of Public Fund for fiscal year ending Sept. 30th, 1863,		15,078,922 97	
Balance due this Fund, Oct. 1st, 1863,		\$ 2,671,450 93	

SINKING FUND.—(Receipts.)

STATEMENT E.

Exhibiting the sources from which the Receipts of the Sinking Fund have been derived during the fiscal year ending September 30th, 1863, as follows:

862. Oct.	Balance due Sinking Fund, Oct. 1st, 1862,	\$ 140		
	Received of the North-Carolina Railroad Comp'y, dividend on stock in said Road, appropriated to Sinking Fund,	240,000		
	Received of the Raleigh and Gaston Railroad Company, dividend on stock in said Road, appropriated to Sinking Fund,	40,950		
Dec.	Received of the State of North-Carolina, interest			

Comptroller's Report for the Fiscal

1862.	on 6 <i>per cent.</i> State Coupon Bonds,	\$ 4,965	
	Received of the State of North-Carolina, interest on 8 <i>per cent.</i> State Coupon Bonds,	6,320	
1863.			
Jan.	Received of the Raleigh and Gaston Railroad Company, dividend on stock in said Road, appropriated to Sinking Fund,	68,745	
	Received of the State of North-Carolina, interest on 6 <i>per cent.</i> State Coupon Bonds, held by Sinking Fund,	8,745	
Feb.	Received of the N. C. Railroad Company, dividend on stock in said Road, appropriated to Sinking Fund,	300,000	
April.	Received of the State of North-Carolina, interest on 8 <i>per cent.</i> State Coupon Bonds, held by Sinking Fund,	6,320	
July.	Received of the following Railroad Companies, dividends on stock in in Roads, appropriated to Sinking Fund: Raleigh and Gaston Railroad Company,	300,000	
	North-Carolina Railroad Company,	82,875	
Aug.	Received on account of sales of 6 <i>per cent.</i> State Coupon Bonds, for Sinking Fund, by Lancaster & Son, Richmond, Va.,	457,000	

ending September 30th, 1863.

Premium on sale of above Bonds,	\$ 146,975		
Transferred from Public Fund to Sinking Fund, interest on 2 certificates for \$297,000, 8 <i>per cent.</i> State Coupon Bonds,	10,048	60	
Transferred from Public Fund to Sinking Fund, interest on 15 certificates for \$979,000, 8 <i>per cent.</i> State Coupon Bonds,	20,651	08	
Received of the State of North-Carolina, interest on 8 <i>per cent.</i> State Coupon Bonds, held by Sinking Fund,	7,440		\$ 1,700,679 68

SINKING FUND.—(*Disbursements.*)

STATEMENT F.

ing the *Disbursements of the Sinking Fund for the*
al year ending September 30th, 1863, as follows:

Transferred to Public Fund in payment for 240 8 <i>per cent.</i> State Coupon Bonds,	\$ 240,000		
Transferred to Public Fund on account of interest due on above Bonds,	480		
Transferred to Public Fund in payment for 51 8 <i>per cent.</i> coupon bonds,	51,000		
Transferred to Public Fund amount of interest due for one month on above Bonds, ordered to be re funded,	340		

Comptroller's Report for the

1863.			
Feb.	Transferred to Public Fund in payment for 6 <i>pr. ct.</i> State Coupon Bonds,	\$ 377,500	
Aug.	Amount of certificates issued for proceeds of sales of old 6 <i>per cent.</i> State Coupon Bonds, by Lancaster & Son, Richmond, Virginia,	602,000	
	Lancaster & Son, Richmond, commissions and expenses on account of sale of above Bonds,	1,827	25
	Transferred to Public Fund in payment of 28 <i>eight per cent.</i> State Coupon Bonds,	28,000	
	Interest on above Bonds,	858	47
	Premium " " "	11,200	
	Amount funded in 7 <i>per cent.</i> Bonds of Confederate States,	300,000	
	Transferred to Public Fund in payment of 2 <i>eight per cent.</i> State Coupon Bonds,	1,500	
	Interest on above Bonds,	54	
	Premium " " "	900	
	Transferred to Public Fund in payment for 4 <i>six per cent.</i> State Coupon Bonds,	4,000	
	Premium on above Bonds,	2,400	
Sept.	Transferred at sundry times during this month to Public Fund, in payment for <i>eight per cent.</i> State Coupon Bonds,	48,500	
	Prem. on above Bonds,	59,325	
	Transferred at sundry times during this month to Public Fund, in pay-		

Year ending September 30th, 1863.

1863.				
Sept.	ment for <i>six per cent.</i>			
	State Coupon Bonds,	\$ 8,500		
	Prem. on above Bonds,	9,450	\$ 1,747,734	73
	Balance overdrawn by			
	this Fund, October 1st,			
	1863,		\$47,055	02

STOCK ACCOUNT.

Stock Account of Sinking Fund, September 30th, 1863.

ASSETS.

<i>Eight per cent.</i> Bonds, dated March and Sept.,	\$ 527,000
<i>Six per cent.</i> Bonds, dated January, 1863,	992,000
<i>Seven per cent.</i> Confed. Bonds,	300,000
	\$ 1,819,000

RESOURCES.

Railroad Dividends,	\$ 1,467,550
Interest on 6 <i>per cent.</i> Bonds,	110,771 08
Interest on 8 <i>per cent.</i> Bonds,	28,396 13
Surplus Revenue,	100,000
Profit and Loss,	65,227 75
Cash due Public Fund,	47,055 04
	\$ 1,819,000 00

Comptroller's Report for the

RECEIPTS AND DISBURSEMENTS

Of Literary Fund for fiscal year ending Sept. 30th, 1863.

		RECEIPTS.	DISBURSEMENTS.
1862.	Oct.	\$ 168 63	\$ 2,746 42
	Nov.	27,657 70	10,997 32
	Dec.	25,735 51	25,388 45
1863.	Jan.	104,640 78	14,755 59
	Feb.	6,328 59	21,749 52
	March	91 34	5,468 14
	April	141,358 39	122,017 64
	May	43,213 19	20,631 76
	June	65,348 75	12,602 76
	July	3,892 86	18,080 36
	Aug.	6,586 53	5,089 16
	Sept.	70,846 27	9,139 31
		<hr/>	<hr/>
		\$ 495,868 54	\$ 268,677 43

RECEIPTS AND DISBURSEMENTS

Of Public Fund for the year ending Sept. 30th, 1863.

		RECEIPTS.	DISBURSEMENTS.
1862.	Oct.	\$ 999,895 89	\$ 905,462 89
	Nov.	1,899,406 38	2,160,510 64
	Dec.	1,273,018 26	1,563,705 15
1863.	Jan.	341,687 89	1,087,965 97
	Feb.	2,704,200 36	1,352,380 46
	March	808,367 64	1,040,002 39
	April	1,218,601 60	1,224,384 76
	May	791,367 78	1,518,300 73
	June	2,482,982 78	1,727,002 82
	July	1,229,741 69	816,044 61
	Aug.	1,532,945 59	938,029 13
	Sept.	926,918 02	745,133 42
		<hr/>	<hr/>
		\$16,208,440 88	\$15,078,922 97

Year ending September 30th, 1863.

LITERARY FUND—(Receipts.)

STATEMENT A.

Exhibiting the several sources from which the Receipts of the Literary Fund have been derived.

Auction Tax,	\$ 1,159 78
Bank Dividends,	99,683
College Bonds,	3,000
Contingencies,	11,543 21
Deaf and Dumb Asylum Tax,	1,200
Entries of Vacant Lands,	3,248 12
Expense Account,	15 20
Interest on College Bonds,	3,075 50
Int. on 6 <i>per cent.</i> State Coupon Bonds,	17,130
Interest on Ocupon Bonds of Cape Fear and Deep River Navigation Company,	17,415
Interest on Bonds of Fayetteville and Western Plankroad Company,	810
Interest on State Loans,	13,221 50
Interest on State Registered Bonds,	119
Navigation Dividends,	650
State Loans,	96,086
State Registered Bonds,	3,500
Tax on Retailers of Spirituous Liquors,	4,897 60
Wilmington and Manchester Railroad Dividends,	50,000
Wilmington and Weldon Railroad Divi- dends,	168,114 63
	<hr/>
	\$495,868 54

Detailed as follows :

1862.		
Oct.	Received of sundry persons for entries of Vacant Lands,	\$ 138 63
	J. R. White, Sheriff of Perquimans coun- ty, tax on Retailer of Spirituous Li- quors,	30

Comptroller's Report for the Fiscal

1862.			
Nov.	Sundry persons for entries of Vacant Lands,	\$	437 70
	Bank of Cape Fear, dividend on stock held by Literary Board in said bank,		27,220
Dec.	Sundry persons for entries of Vacant Lands,		722 31
	Wilmington and Manchester Railroad Company, dividend on stock held by Literary Board in said company,		6,000
	Wilmington and Weldon Railroad Company, dividend on stock held by Literary Board in said company,		19,000
	R. H. Battle, Jr., Secretary Literary Board, amount refunded,		13 20
1863.			
Jan.	Sundry persons for entries of Vacant Lands,		352 79
	Bank of North-Carolina, dividend on stock held by Literary Board in said bank,		20,108
	Wilmington and Manchester Railroad Company, dividends on stock held by Literary Board in said company,		20,000
	Wilmington and Weldon Railroad Company, dividend on stock held by Literary Board in said company,		64,000
	Isaac R. Hunter, Sheriff Gates county, tax on Retailer of Spirituous Liquors,		30
	David Outlaw, Adm'r of F. D. Foxhall, dec'd, former Sheriff of Edgecombe county, tax on Retailers of Spirituous Liquors,		150
Feb.	Sundry persons for entries of Vacant Lands,		213 96
	Wilmington and Weldon Railroad Company, balance of dividend on stock held by Literary Board in said company,		6,114 63
M'ch.	Sundry persons for entries of Vacant Lands,		91 34
April.	Sundry persons for entries of Vacant Lands,		156 89

Year ending September 30th, 1863.

1863.		
April.	Jonathan Worth, Public Treasurer, interest on 6 <i>per cent.</i> State Coupon Bonds held by Literary Board,	\$ 13,140
	Jonathan Worth, Public Treasurer, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company, held by Literary Board,	14,325
	Jonathan Worth, Public Treasurer, interest on State Registered Bonds, held by Literary Board,	119
	Jonathan Worth, Public Treasurer, interest on Bonds of Fayetteville and Western Plankroad Company, held by Literary Board,	810
	Jonathan Worth, Public Treasurer, interest on 3 notes for loans to the State,	13,221 50
	Jonathan Worth, Public Treasurer, principal of 3 notes for loans to the State,	96,086
	Jonathan Worth, Public Treasurer, principal of 4 State Registered Bonds, held by Literary Board,	3,500
May.	Sundry persons for entries of Vacant Lands,	236 14
	Bank of Cape Fear, dividend on stock held by Literary Board in said bank,	27,220
	Gov. Z. B. Vance, Pres't Ex-officio Literary Board, being amount collected for Literary Fund from an unknown source,	10,975
	E. J. Hale & Sons, amt. overpaid them for publishing Spring Distribution Common School Fund,	2
	Jonathan Worth, Public Treasurer, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company, held by Literary Board,	3,090
	Gov. Z. B. Vance, Pres't Ex-officio Literary Board, amt. received as interest on College Bonds, as follows:	
	Floral College,	250
	Greensboro' Female College,	840
	Mt. Pleasant Academy,	180

Comptroller's Report for the Fiscal

1863.			
May.	T. M. Jones, Pres't Greensboro' Female College, interest on College Bonds,	\$	420
June.	Sundry persons for entries of Vacant Lands,		15615
	Bank of North-Carolina, dividends on stock held by Literary Board in said Bank,		25,135
	Wilmington and Weldon Railroad Co., dividends on stock held by Literary Board in said Company,		40,000
	Elias Carr, former Sheriff of Greene, tax on Retailer's License for 1860, less commissions,		5760
July.	Sundry persons for entries of Vacant Lands,		14706
	J. A. Long, Sheriff of Richmond county, Auction tax for 1863,		30
	A. McDowell, principal of Bonds of Chowan Female Institute, held by Literary Board,		3,000
	A. McDowell, interest on College Bonds,		38550
	Sundry Sheriffs, tax on Retailers of Spirituous Liquors for 1863, as follows:		
	E. A. Gupton, Sheriff Franklin county,		150
	J. W. Hinson, " Duplin "		110
	J. W. Gore, " Columbus "		50
	J. A. Long, " Richmond "		50
Aug.	Sundry persons for entries of Vacant Lands,		27253
	A. I. Hood, Tax Collector Mecklenburg county, Auction tax for 1863,		300
	D. G. Fowle, premium on 266 Coupons, of \$15 each,		399
	E. M. Berry, Sheriff Gaston county, tax for indigent pupils at North-Carolina Institution for the Deaf and Dumb and the Blind, from said county,		75
	B. Craven, Pres't, &c., interest on Normal College Bonds,		1,000
	D. G. Fowle, for 266 Coupons, of \$15 each, purchased of Literary Board,		3,990

Year ending September 30th, 1863.

1863.		
Aug.	Sundry Sheriffs, &c., tax on Retailers of Spirituous Liquors for 1863, as follows:	
	E. M. Berry, Sheriff Gaston county, \$	50
	H. B. Guthrie, " Orange "	150
	J. R. Smith, Tax Col. Wayne "	250
	Wm. Haymore, Sheriff Surry "	100
Sept.	Sundry persons for entries of Vacant Lands,	322 53
	Sundry Sheriffs, Auction tax,	359 48
	President and Directors of Literary Fund, being balance of sale of Confederate and State Bonds,	169 21
	Sundry Sheriffs, tax for indigent pupils at N. C. Institution for the Deaf and Dumb and the Blind, as follows:	
	R. P. Melvin, Sheriff Bladen county,	225
	Jos. Cobb, " Edgecombe "	75
	J. C. Griffith, " Caswell "	75
	W. A. Meroney, " Davie "	75
	J. A. Oates, " Sampson "	150
	W. Smith, " Rockingham "	150
	J. H. Duncan, " McDowell "	150
	E. H. Morgan, " Nash "	150
	W. A. Walton, " Rowan "	75
	Cape Fear Navigation Company, dividend on Stock in said company,	650
	Wilmington and Manchester Railroad Company, dividend on stock in said company,	24,000
	Wilmington and Weldon Railroad Company, dividend on stock in said comp'y,	40,000
	Sundry Sheriffs, &c., tax on Retailers of Spirituous liquors, as follows:	
	J. T. Barnes, Sheriff Wilson county,	30
	W. E. Piercy, " Yancey "	80
	W. F. Wasson, " Iredell "	100
	W. H. Perkins, Tax Col. Pitt "	200
	D. M. Gudger, " Buncombe "	50
	R. P. Melvin, Sheriff Bladen "	90
	Hector McNeill, " Cumberland "	350
	Jos. Cobb, " Edgecombe "	380
	J. C. Griffith, " Caswell "	200

Comptroller's Report for the Fiscal

1863.						
Sept.	W. H. Smith,	Sheriff	Person	County,	\$	60
	P. T. Massey,	Tax Col.	Johnston	"		130
	E. Murrill,	Sheriff	Onslow	"		80
	W. A. Philpott,	"	Granville	"		280
	W. A. Meroney,	"	Davie	"		50
	J. A. Oats,	"	Sampson	"		150
	N. R. Jones,	"	Warren,	"		130
	R. M. Smith,	"	Wilkes	"		30
	W. Smith,	"	Rockingham	"		200
	W. H. High,	"	Wake	"		220
	Nath'l Moody,	"	Stokes	"		50
	S. A. Warren,	"	North'mpt'n	"		150
	J. S. Snow,	"	Halifax	"		290
	E. H. Morgan,	"	Nash	"		110
	W. A. Walton,	"	Rowan	"		260
	W. J. Murray,	"	Alamance	"		50
					\$495,868	54

LITERARY FUND—(*Disbursements.*)

STATEMENT B.

Exhibiting the several objects for which the Disbursements of the Literary Fund have been made.

Asylum for the Deaf and Dumb and the Blind,	\$ 22,000
Common Schools,	131,150 93
Expense Account,	3,026 50
State Coupon Bonds, 6 per cent.,	112,500
\$ 268,677 43	

Year ending September 30th, 1863.

1862.			
Oct.	Paid sundry counties for support of Common Schools, Spring Distribution, 1862, as follows:		
	Perquimans Co., E. N. Riddick, Chm'n,	\$	536 78
	Harnett " D. McCormick, "		726 35
	Robeson " Neill McDowell, "		1,398 70
	Expenses of meeting of Literary Board Raleigh, October 9, 1862.		74 50
Nov.	Sundry counties, for support of Common Schools, Fall Distribution, 1862, as follows:		
	Wayne Co., W. K. Lane, Chm'n,		1,404 38
	Burke " M. Kibler, "		963 47
	Rowan " D. A. Davis, "		1,512 86
	Iredell " Jno. Davidson, "		1,589 82
	Cumberland " A. M. Campbell, "		1,406 77
	Forsyth " J. W. Alsbaugh, "		1,393 24
	Wake " S. Stephenson, "		2,678 78
	C. W. Fenton, for publishing in N. C. <i>Argus</i> , Fall distribution, 1862, Common School Fund,		24
	Jno. W. Syme, for publishing in Raleigh <i>Register</i> , Fall Distribution, 1862, Common School Fund,		24
Dec.	Sundry counties for support of Common Schools, Fall Distribution, 1862, as follows:		
	New Hanover Co., S. D. Wallace, Chm'n,		2,043 88
	Nash " J. J. Q. Taylor, " (Spring, 1862,)		881 72
	Nash " J. J. Q. Taylor, "		990 98
	Person " G. D. Satterfield, "		1,062 86
	Robeson " Neill McNeill, "		1,546 91
	Edgecombe " David Barlow, "		1,549 94
	Alexander " J. F. Stephenson, " (Spring, 1862,)		607 37
	Alexander " J. F. Stephenson, "		671 69
	Buncombe " M. Patton, "		1,381 27
	Anson " H. B. Hammond, "		1,265 26
	Guilford " Nathan Hiatt, "		2,162 92
	Franklin " J. B. Littlejohn, "		1,311 05
	Cleaveland " J. R. Logan, "		1,326 27

Comptroller's Report for the Fiscal

1862.				
Dec.	Yadkin	Co., Jas. Sheek,	Chm'n,	\$ 1,179 53
	Mecklenburg	" J. P. Ross,	"	1,640 60
	Warren	" Sam'l. Bobbitt,	"	1,269 53
	Randolph	" Jonathan Worth,	"	1,875 67
	S. H. Young,	Treasurer N. C. Institution		
		for the Deaf and Dumb and the Blind,		1,000
	T. W. Atkin,	for publishing in Asheville		
		<i>News</i> , Fall Distribution, 1862, Common		
		School Fund,		24
	C. H. Wiley,	General Superintendent of		
		Common Schools, his 3rd quarter's salary		
		for 1862,		375
	E. J. Hale & Sons,	for publishing in Fayetteville		
		<i>Observer</i> , Fall Distribution, 1862, Common		
		School Fund,		24
	C. H. Wiley,	General Superintendent of		
		Common Schools, for subscription to		
		N. C. <i>Journal of Education</i> sent to		
		School Districts and Chairmen of Executive		
		Committees and for defraying		
		expenses of his office,		1,189
1863.				
Jan.	Sundry counties	for support of Common		
		Schools, Fall Distribution, 1862, as		
		follows:		
	Wilkes	Co., Peter Eller,	Chm'n,	1,658 40
	Henderson	" Jos. Maxwell,	"	1,150 28
	Bladen	" W. H. White,	"	921 68
	Gaston	" Stephen Morris,	"	980 09
	Watauga	" Robert Shearer,	"	571 37
	Rutherford	" H. Harrill,	"	
		(Spring, 1862,)		1,116 02
	Do.	" H. Harrill,	"	1,234 21
	Montgomery	" C. W. Wooley,	"	
		(Spring, 1862,)		727 41
	Do.	" C. W. Wooley,	"	804 44
	Alamance	" John Trollinger,	"	1,217 60
	S. H. Young,	Treasurer of the N. C. Institution		
		for the Deaf and Dumb and		
		the Blind,		4,000
	C. H. Wiley,	General Superintendent of		

Year ending September 30th, 1863.

1863.			
Jan.	Common Schools, his 4th quarter's salary for 1862,	\$	375
Feb.	Sundry counties, for support of Common Schools, as follows:		
	Hertford Co., J. B. Slaughter, Ch'mn, (Fall, 1862,)		898 14
	Davie " L. Bingham, " (Spring, 1862,)		717 27
	Do. " L. Bingham " (Fall, 1862,)		801 17
	Caswell " Alvis Lea, " (Fall, 1862,)		1,449 96
	Granville " L. A. Paschall, " (Spring, 1862,)		1,993 23
	Do. " L. A. Paschall, " (Fall, 1862,)		2,204 29
	Davidson " John Haines, " (Fall, 1862,)		1,786 85
	Cabarrus " A. J. Yorke, " (Spring, 1862,)		980 74
	Do. " A. J. Yorke, " (Fall, 1862,)		1,084 60
	Madison " J. J. Gudger, " (Spring, 1862,)		612 10
	Do. " J. J. Gudger, " (Fall, 1862,)		676 92
	Columbus " Haynes Lennon, " (Spring, 1862,)		800 15
	Harnett " D. McCormick, " (Fall, 1862,)		814 33
	Richmond " B. B. McKenzie, " (Fall, 1862,)		1,026 24
	Chatham " Jas. S. Lasater, " (Fall, 1862,)		1,855 53
	S. H. Young, Treas'r of the N. C. Institut'n for the Deaf and Dumb and the Blind,		4,000
	W. Dedman, for publishing in Henderson <i>Times</i> , Fall Distribution, 1862, Common School Fund,		24
	J. J. Bruner, for publishing in Carolina <i>Watchman</i> , Fall Distribution, 1862, Common School Fund,		24

Comptroller's Report for the Fiscal

1863.				
M'ch.	Sundry counties, for support of Common Schools, as follows :			
	Currituck	Co., J. S. Dey, Ch'mn,		
		(Fall, 1862,)	\$	744 69
	Polk	" Thos. Egerton, "		
		(Spring, 1862,)		398 92
	Do.	" Thos. Egerton, "		
		(Fall, 1862,)		441 17
	Lenoir	" Jas. W. Cox, "		
		(Fall, 1862,)		948 36
	Lincoln	" R. A. Davis, "		
		(Spring, 1862,)		772 50
	S. H. Young, Treasurer N. C. Institution for the Deaf and Dumb and the Blind,			2,000
	R. H. Battle, Jr., Secretary Literary Board, expenses of meeting of said Board, 14th, 27th and 28th March, 1863,			172 50
April.	Sundry counties, for support of Common Schools, as follows :			
	Lincoln	Co., R. A. Davis, Chm'n,		
		(Fall, 1862,)		854 31
	Alamance	" Jno. Trolinger, "		
		(Spring, 1863,)		1,217 69
	Rowan	" D. A. Davis, "		
		(Spring, 1863,)		1,512 86
	Surry	" M. A. York, "		
		(Fall, 1862,)		1,148 65
	Johnston	" D. H. Holland, "		
		(Fall, 1862,)		1,591 45
	Macon	" S. R. Siler, "		
		(Fall, 1862,)		673 68
	S. H. Young, Treasurer N. C. Institution for the Deaf and Dumb and the Blind,			2,000
	C. H. Wiley, General Supt. Com. Schools, his 1st quarter's salary for 1863,			375
	R. H. Battle Jr., Secretary of Literary Board, expenses of publication of Spring Distribution, 1863, Common School Fund in N. C. <i>Standard</i> , Fayetteville <i>Observer</i> , N. C. <i>Argus</i> , Greensboro' <i>Patriot</i> and Henderson <i>Times</i> ,			100

Year ending September 30th, 1863.

1863.		
April.	Fulton & Price, for publishing in Wilmington <i>Journal</i> Fall Distribution, 1862, and Spring Distribution, 1863, Common School Fund,	\$ 44
	Transferred to Public Fund, in payment of 6 <i>per cent.</i> State Coupon Bonds of North-Carolina,	112,500
	Sundry counties for support of Common Schools, as follows:	
May.	Johnston Co., D. H. Holland, Chm'n, (Spring, 1863,)	1,591 45
	Mecklenburg " J. P. Ross, " (Spring, 1863,)	1,715 60
	Wake, " N. G. Rand, " (Spring, 1863,)	2,828 78
	Person, " Jas. Wright, " (Spring, 1863,)	1,062 86
	Davidson, " Jno. Haines, " (Spring, 1863,)	1,786 85
	Columbus, " Haynes Lennon, " (Fall, 1862,)	884 89
	New-Hanover " S. D. Wallace, " (Spring, 1863,)	2,043 88
	McDowell " Wm. A. McCall, " (Spring, 1862,)	618 56
	Cumberland " A. M. Campbell, " (Spring, 1863,)	1,631 77
	Greene, " B. S. Hardy, " (Fall, 1862,)	737 72
	Edgecombe " David Barlow, " (Spring, 1863,)	1,549 94
	Haywood " J. Cathey, " (Fall, 1862,)	659 83
	Sampson, " A. Monk, " (Fall, 1862,)	1,455 23
	S. H. Young, Treasurer N. C. Institution for the Deaf and Dumb and the Blind,	2,000
	W. J. Yates, for publishing in Western <i>Democrat</i> Fall Distribution, 1862, Common School Fund,	24
	R. H. Battle, Jr., Secretary of Literary Board, expenses of publishing Spring	

Comptroller's Report for the Fiscal

1863.			
May.	Distribution, 1863, Common School Fund, in Salisbury <i>Watchman</i> and <i>Western Democrat</i> ,		\$ 40
June.	Sundry counties for support of Common Schools, as follows:		
	Yadkin Co., Jas Sheek, Chm'n,		
	(Spring, 1863,)		1,178 53
	Greene " B. S. Hardy, "		
	(Spring, 1863,)		737 72
	Rockingham " Jas. W. Burton, "		
	(Fall, 1863,)		1,652 94
	Cherokee " G. W. Hayes, "		
	(Fall, 1862,)		1,041 36
	Do. " G. W. Hayes, "		
	(Spring, 1863,)		1,041 36
	Wayle " Wm. K. Lane, "		
	(Spring, 1863,)		1,479 38
	Macon " J. R. Siler, "		
	(Spring, 1863,)		673 68
	Franklin " J. S. Barrow, "		
	(Spring, 1863,)		1,311 05
	Forsyth " Joshua Boner, "		
	(Spring, 1863,)		1,393 24
	S. H. Young, Treasurer N. C. Institution for the Deaf and Dumb and the Blind,		2,000
	R. H. Battle, Jr., Secretary to Literary Board, expenses of meeting of said Board, held June 27th, 1863,		93 50
July.	Sundry counties for support of Common Schools, as follows:		
	Stanly Co., J. O. Ross, Chm'n,		
	(Spring, 1863,)		852 45
	Caswell " Alvis Lea, "		
	(Spring, 1863,)		1,449 96
	Burke " M. M. Kibler, "		
	(Spring, 1863,)		963 47
	Bertie " Jos. Cooper, "		
	(Fall, 1862,)		1,282 92
	Do. " Jos. Cooper, "		
	(Spring, 1863,)		1,282 92
	Watauga " Robt. Shearer, "		
	(Spring, 1863,)		571 37

Year ending September 30th, 1863.

1863.			
July.	Catawba	Co., G. P. Shuford, Chm'n, (Fall, 1862,)	\$ 1,094 92
	Do.	" G. P. Shuford, " (Spring, 1863,)	1,169 92
	Lenoir	" J. W. Cox, " (Spring, 1863,)	948 36
	Union	" M. W. Cuthbertson, " (Fall, 1862,)	1,197 88
	Do.	" M. W. Cuthbertson, " (Spring, 1863,)	1,197 88
	Jackson	" W. H. Bryson, " (Fall, 1862,)	629 61
	Hertford	" J. B. Slaughter, " (Spring, 1863,)	898 14
	Cleaveland	" J. R. Logan, " (Spring, 1863,)	1,336 27
	Granville	" L. A. Paschall, " (Spring, 1863,)	2,204 29
	S. H. Young, Treasurer North-Carolina Institution for the Deaf and Dumb and the Blind,		1,000
Aug.	Sundry counties for support of Com- mon Schools, Spring Distribution as follows:		
	Buncombe	Co., M. Patton, Chm'n,	1,381 27
	Robeson	" Neill McNeill, "	1,546 91
	Nash	" J. J. Q. Taylor, "	1,140 98
	S. H. Young, Treasurer North-Carolina Institution for the Deaf and Dumb and the Blind,		1,000
	C. N. B. Evans, for publishing in Milton <i>Chronicle</i> , Spring Distribution, 1863, Common School Fund,		20
Sept.	Sundry counties for support of Common Schools, as follows:		
	Chatham	Co., J. S. Lasater, Chm'n, (Spring, 1863,)	1,930 53
	Moore	" W. D. Dowd, " (Fall, 1862,)	1,211 31
	Warren	" Sam'l Bobbitt, " (Spring, 1863,)	1,344 53

Comptroller's Report for the Fiscal

1863. Sept.	Rockingham Co., J. W. Burton, Chm'n, (Spring, 1863.)	\$ 1,652 94
	S. H. Young, Treasurer North-Carolina Institution for the Deaf and Dumb and the Blind,	3,000
		<hr/> \$ 268,677 43

PUBLIC FUND.—(*Receipts.*)

STATEMENT C.

*Exhibiting the several sources from which the Receipts of
the Public Fund have been derived.*

Accrued Interest on 6 and 8 <i>per cent.</i> certificates of State Stock,	\$ 112,630 11
Cherokee Bonds,	3,753 75
Contingencies,	5,057 41
Insane Asylum Tax,	23,311 65
Interest on State Loans,	100
Interest on Loan to North-Carolina Powder Manufacturing Company,	300
Interest on Note for State Taxes, given by Sheriff of Halifax,	90
Interest on Raleigh and Gaston Rail- road Bonds,	6,133 35
Interest on Wilmington, Charlotte and Rutherford Railroad Bonds,	145,500
Military Appropriation,	5,004,556 71
Money Remaining in hands of Clerks,	369 71
Premium on State Bonds,	6,769 20
Public Printing,	15
Public Taxes,	1,785,598 96
Raleigh and Gaston Railroad Bonds,	100,000
Seaboard and Roanoke Railroad Bonds,	11,912 73
State Coupon Bonds, 8 <i>per cent.</i> , sold to supply the Treasury, and Funding Treasury Notes,	1,309,552

Year ending September 30th, 1863.

State Coupon Bonds, 6 <i>per cent.</i> , sold to supply the Treasury,	\$ 3,786,000
State Coupon Bonds, 6 <i>per cent.</i> , for funding Treasury Notes,	577,000
State Loans,	2,335,427 93
Tax on Attorneys' License,	58 50
Tax on Bank Stock,	40,924 32
Tax on Corporations,	175
Treasury Notes Issued,	920,104 55
Wilmington and Weldon R. R. Bonds,	33,100
	<hr/>
	\$16,208,440 88

Detailed as follows:

1862.		
Oct.	Received of sundry persons as accrued interest on eight <i>per cent.</i> certificates of stock of North-Carolina,	\$ 18,689 33
	A. H. Hassell, Sheriff of Bertie county, on account of indigent patient in Insane Asylum of North-Carolina, from said county,	500
	Jas. S. Snow, Sheriff of Halifax county, interest on note given by him for public taxes,	90
	Capt. T. D. Hogg, C. S., money overdrawn on account of Commissary Department,	3,000
	J. R. White, Sheriff of Perquimans county, in full of taxes due the State from said county, for 1861,	4,196 76
	P. T. Massey, Tax Collector, Johnston county, additional taxes due the State from said county for 1861,	62 72
	Seaboard and Roanoke Railroad Company, principal of and interest on bonds held by the State in said Co.,	11,912 73
	Received, during this month, of sundry persons, for Bonds of the State of North-Carolina, bearing interest at the rate of 8 <i>per cent.</i> <i>per annum</i> ,	

Comptroller's Report for the Fiscal

1862.		
Oct.	authorized by an Ordinance of the Convention of North-Carolina, passed February, 1862, entitled "An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes," as follows:	
	R. C. Gatling,	\$ 2,500
	R. F. Simonton,	5,400
	John D. Williams,	3,000
	Hinton & Dunn,	1,000
	Thos. Branch & Sons,	20,500
	Robert Norfleet,	2,000
	John G. Williams,	35,000
	T. McGee,	5,000
	E. Bradford,	500
	W. F. Bason,	1,000
	Bank of North-Carolina,	10,000
	Drucker & Heilbrun,	2,000
	D. B. Dugger,	11,000
	F. R. Scott,	6,500
	I. G. Lash,	33,000
	T. W. Dewey, Cashier,	1,000
	C. F. Dewey,	1,500
	J. J. Cohen,	500
	T. J. Moise,	500
	W. W. Vass,	1,000
	T. N. Ramsay,	1,000
	John A. Lancaster & Sons,	500
	A. A. Willard,	1,500
	Young, Wriston & Orr,	500
	S. B. Turnage,	500
	R. M. Sloan, Jr.,	1,000
	Jesse H. Lindsay, Cashier,	2,000
	Pleasant Henry,	1,500
	C. W. Purcell,	5,000
	Sinking Fund of North-Carolina,	240,000
	Sundry Banks of North-Carolina, temporary loans to meet liabilities of the State, as follows:	
	Bank of Charlotte,	86,393 33
	Bank of Commerce,	80,000
	Bank of Clarendon,	130,000

Year ending September 30th, 1863.

1862.		
Oct.	Merchants' Bank of Newbern,	\$ 85,000
	Issued at sundry times during this month in Treasury Notes of the following denominations, authorized to be issued under an act of the General Assembly of North-Carolina,	
	Notes of \$2 each,	120,092
	" " \$1 "	50,000
	" " 25 cents each,	6,055
	" " 10 " "	2,422
	Sundry Banks, tax on Capital Stock, as follows :	
	Miners' and Planters' Bank,	464 52
	Bank of Cape Fear,	3,142 50
	Bank of Washington,	812 50
	Merchants' Bank of Newbern,	562 50
Nov.	Sundry persons, as accrued interest on eight <i>per cent.</i> certificates of stock of North-Carolina,	2,274 11
	Jacob Siler, Agent for the collection of Cherokee Bonds, on account of said Bonds,	3,188 75
	N. W. Woodfin, money refunded as Commissioner of the State, for the purchase of Salt,	3,400
	W. J. Green, residue in his hands on account of appropriation of General Assembly,	2,962 48
	Confederate States of America, on account of payments advanced by the State for Military purposes,	308,657 49
	Capt. C. W. Garrett, A. Q. M., being amount received from the Confederate government on account of payments advanced by the State for Military purposes,	448,726 95
	S. M. Fletcher, Tax Collector Henderson county, additional tax due the State from said county,	20
	Received during this month, of sundry persons, for Bonds of the State of North-Carolina, bearing interest at	

Comptroller's Report for the Fiscal

1862.		
Nov.	the rate of 8 <i>per cent. per annum</i> , authorized by an Ordinance of the Convention of North-Carolina, passed February, 1862, entitled "An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes," as follows:	
	John G. Williams,	\$ 12,000
	D. A. Davis, Cashier,	500
	C. A. Carlton,	500
	J. S. Cannon,	500
	C. S. McAdoo,	500
	Geo. W. Swepson,	1,500
	W. H. Oliver,	2,500
	Hinton & Dunn,	4,000
	E. Belo,	1,000
	W. W. Vass,	2,500
	R. P. Dick,	5,000
	Jas. Kyle,	1,000
	Jno. F. Grier,	500
	Cooper & Williams,	500
	D. B. Dugger,	20,000
	J. & A. C. Cowles,	1,500
	Jno. W. Hayes,	500
	Thos. Ruffin,	500
	R. H. Maury & Co.,	1,500
	J. J. Cohen,	2,500
	Bank of North-Carolina,	12,500
	J. L. Morehead,	1,000
	Thos. Branch & Sons,	500
	I. G. Lash,	3,000
	Branch Bank of Lexington, at Graham,	1,500
	J. A. Young,	500
	T. McGee,	3,000
	B. F. Harris, (6 <i>per cent.</i> .)	1,000
	Issued to Gov. Vance, in 8 <i>per cent.</i> State Coupon Bonds, for the purchase of Army Stores,	500,000
	Sundry Banks of North-Carolina, temporary loans to meet State liabilities, as follows:	
	Bank of Fayetteville,	80,000

Year ending September 30th. 1863.

1862.		
Nov.	Commercial Bank of Wilmington,	\$ 100,000
	Bank of North-Carolina,	196,966 60
	Branch Bank of Cape Fear,	65,000
	Bank of Washington,	25,000
	Issued at sundry times during this month, in Treasury Notes of the following denominations, as follows :	
	Notes of \$1 each,	64,000
	“ “ 50 cents each	4,830
	“ “ 20 “ “	11,505
	Commercial Bank of Wilmington, tax on capital stock,	875
Dec.	Sundry persons as accrued interest on eight <i>per cent.</i> certificates of stock of North-Carolina,	7,671 81
	Cleveland county, on account of indigent patient in Insane Asylum of N. Carolina, from said county,	481
	N. W. Woodfin, money refunded as Commissioner of the State for the purchase of Salt,	6,600
	W. H. Oliver, amount refunded,	4 49
	A. M. Lewis, Paymaster, amount refunded on account of his Departm't,	148 90
	Rufus Galloway, Sheriff of Brunswick county, part of taxes due the State from said county, for 1861,	23 86
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at the rate of 8 <i>per cent. per annum</i> , authorized by an Ordinance of the Convent'n of North-Carolina, passed February, 1862, entitled “An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes,” as follows :	
	M. McMahon,	500
	R. Y. McAden,	500
	C. A. Carlton,	500
	Young, Wriston & Orr,	19,000
	T. McGee,	5,000

Comptroller's Report for the Fiscal

1862.		
Dec.	Alex. Mitchell,	\$ 1,500
	T. J. Mitchell,	500
	Hinton & Dunn,	20,000
	D. B. Dugger,	20,000
	W. H. Manning,	500
	Jesse H. Lindsay,	1,500
	J. W. Albertson,	2,500
	John G. Yancey,	500
	J. W. Carr,	1,000
	Jesse Walker,	2,000
	C. Dewey, Ag't,	500
	W. A. Caldwell, Cashier,	1,000
	Bank of North-Carolina,	21,500
	Gov. Z. B. Vance,	5,000
	Sinking Fund of North-Carolina	51,000
	W. K. Huse, balance due on certificate,	52
	Sundry Banks of North-Carolina, temporary loans to meet State liabilities, as follows :	
	Bank of Clarendon,	36,000
	Bank of Fayetteville,	213,400
	Bank of Yanceyville,	96,941 65
	Branch B'k of Cape Fear, Washington,	20,000
	Bank of Clarendon,	34,000
	Bank of North-Carolina,	196,933 40
	Farmers' Bank of North-Carolina,	25,000
	Branch Bank of Lexington, Graham,	20,000
	Bank of North-Carolina,	393,933 20
	Issued at sundry times during this month, in Treasury Notes of the following denominations, as follows :	
	Notes of \$2 each,	15,400
	Notes of \$1 each,	45,000
	Notes of 50 cents each,	5,120
	Notes of 25 cents each,	1,687 50
	John Sloan, tax on act to incorporate Lizzerdale Copper Company,	25
	J. W. Albertson, amount overdrawn on account of traveling expenses,	90
	D. King, on account of sale of paper trimmings from Treasury Department,	5 45

Year ending September 30th, 1863.

1863.

Jan.	Sundry persons, as accrued interest on eight <i>per cent.</i> certificates of stock of North-Carolina,	\$	7,260	89
	Amt. receiv'd for Confederate Coupons.		480	
	W. A. Caldwell, Cashier Farmers' Bank of North-Carolina, being amount of interest overpaid on note,		100	
	Capt. W. B. Gulick, Paymaster, amt. refunded by 13th Regiment N. C. Troops, on account of claims for clothing allowed said Regiment by Board of Claims,		7,230	59
	Wm. Peace, premium on State Bonds,		175	
	Jas. H. White, prem'm on State Bonds,		50	
	David Barlow, Adm'r of F. D. Foxhall, dec'd, late Sheriff of Edgecombe county, balance of taxes due the State for the year 1860,		224	44
	Isaac R. Hunter, Sheriff of Gates county, taxes due the State from said county for 1861,		4,793	32
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at the rate of 8 <i>per cent. per annum</i> , authorized by an Ordinance of the Convention of North-Carolina, passed February, 1862, entitled "An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes," as follows:			
	Young, Wriston & Orr,		500	
	C. Dewey,		500	
	A. A. Willard,		1,000	
	Drucker & Heilbrun,		1,000	
	T. W. Dewey, Cashier,		500	
	Drury Lacy,		500	
	A. Johnson,		3,000	
	Bank of North-Carolina,		6,000	
	D. A. Barnes,		2,000	
	Elias & Cohen,		1,000	
	W. W. Vass,		500	

Comptroller's Report for the Fiscal

1863.		
Jan.	J. J. Cohen,	\$ 1,000
	V. Ripley,	500
	J. A. Rosboro,	500
	A. Costner,	500
	Thos. Branch & Sons,	500
	R. F. Simonton,	500
	R. H. Shield,	1,500
	W. R. Richardson & Co.,	6,000
	R. H. Maury & Co.,	2,500
	Brown, Tate & Co.,	1,500
	J. G. Williams & Co.,	1,500
	J. H. Riddick,	3,000
	J. J. Phillips,	1,000
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	J. W. Carr,	7,000
	W. R. Richardson & Co.,	4,000
	Wm. Peace,	3,500
	Mary Harp,	1,000
	Jas. H. White,	1,000
	Asa Biggs,	2,000
	Received during this month of sundry persons, in North-Carolina Treasury Notes for Bonds of the State, bearing interest at 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	J. J. Blackwood, Prest.,	3,000
	W. H. Oliver,	13,000
	Wm. Hopkins,	500
	G. W. Haywood,	1,000
	J. C. Cobb,	1,000

Year, ending September 30th, 1863.

1863.		
Jan.	B. F. Moore,	\$ 2,500
	Thos. Ruffin,	2,500
	Do. Guardian,	500
	Do. Adm'r,	500
	Jno. R. D. Shepard,	2,500
	Jas J. Philips,	7,000
	K. T. West,	8,000
	R. F. Simonton,	2,000
	I. G. Lash,	10,000
	C. W. Wooley,	1,500
	W. R. Pool,	8,000
	W. M. Sutton & Co.,	1,000
	A. Costner,	1,000
	C. H. Brogden,	500
	Lewis Thompson,	500
	Sundry Banks, &c., of North-Carolina, temporary loans to meet State liabilities, as follows:	
	Bank of Clarendon,	19,277 83
	P. K. Dickinson,	8,000
	Branch Bank of Cape Fear, Wash'ton,	15,000
	David Hinton and Henry Mordecai,	27,000
	Bank of North-Carolina,	24,616 67
	Bank of Wilmington,	50,000
	P. A. Atkinson,	10,000
	Bank of North-Carolina,	24,616 65
	Bank of Commerce, Newbern, tax on capital stock,	2,400
	Peter Adams, tax for the charter of "Riddick's Creek Mining Comp'y,"	25
	Henry Walser, tax for the charter of "Silver Lead Mining Company,"	25
	Issued at sundry times during this month, in Treasury Notes of the fol- lowing denominations, as follows:	
	Notes of 50 cents each,	11,700
	" " 25 " "	6,712 50
Feb.	Sundry persons, as accrued interest on eight per cent. certificates of stock of North-Carolina,	2,885 81
	Bank of North-Carolina, accrued inter- est on one Confederate States' Regis-	

Comptroller's Report for the Fiscal

1863.		
Feb.	tered Bond of \$33,100, sold to said Bank,	\$ 2,773 04
	Treasurer of Confederate States, for coupons collected in Richmond,	260 75
	Sundry Sheriffs, &c., on account of indigent patients in Insane Asylum of North-Carolina, from their respective counties, as follows :	
	Rufus Galloway, Sh'ff Brunswick Co.,	698
	W. A. Philpctt, " Granville "	1,585 15
	A. B. Downs, Tax Col. Mecklenburg "	1,052 60
	M. Masten, Sh'ff Forsyth "	1,122 90
	W. W. Ragsdale, Trustee Guilford "	567 73
	Capt. W. B. Gulick, Paymaster, amount refunded by Capt. James Riley 10th Regiment, N. C. Troops,	806 60
	Capt. W. B. Gulick, Paymaster, amount refunded by Capt. R. G. Rankin, A. Q. M.,	184 31
	Col. H. M. Shaw, amount refunded,	3 09
	Confederate States of America, account with the State of North-Carolina, for 1st and 2nd quarter's of the year 1862,	1,289,495 28
	Sundry persons, premium on State Stocks,	5,276 50
	W. W. Holden, Public Printer, amount received by him on account of sales of State Documents,	15
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at rate of 8 per cent. per annum, authorized by an Ordinance of the Convention of North-Carolina, passed February, 1862, entitled "An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes," as follows :	
	C. A. Carlton,	500
	Grandy & Bro.,	500
	Geo. Barnhardt,	500
	John B. Lyon,	1,000

Year, ending September 30th, 1863.

1863.		
Feb.	W. F. Green,	\$ 500
	P. Henneberry,	1,500
	C. C. Barbee & Co.,	500
	W. L. Smith,	500
	W. W. Clark, Cashier,	9,500
	Reade & Norwood,	1,000
	Thos. Pool,	2,000
	D. G. Fowle,	500
	John G. Williams & Co.,	8,500
	A. Murrey,	1,000
	W. H. Jones,	1,000
	D. F. Caldwell,	1,000
	D. A. Barnes,	1,000
	C. Dewey, Cashier,	1,000
	E. W. Jones,	1,000
	James Kyle,	1,500
	M. W. Jarvis, Cashier,	1,500
	W. H. & R. S. Tucker,	500
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an Act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	Commissioners of Sinking Fund of North-Carolina,	655,500
	Thos. J. P. Smallwood,	8,000
	B. W. Alexander,	1,000
	Jas. H. Smith,	3,000
	Alvis King, Executor,	500
	M. S. Barringer,	1,000
	R. S. Marsh,	3,000
	A. C. McIntosh,	4,000
	J. M. Powell,	3,000
	J. W. Newsom,	4,500
	W. H. Peele,	2,000
	W. H. Lee, Adm'r J. B. Griffin,	2,000
	J. P. Johnson,	1,500
	J. J. King, Agent for J. J. Davis, Ex'r,	9,000

Comptroller's Report for the Fiscal

1863.		
Feb.	Jane Faucett,	\$ 1,000
	B. B. Walker,	7,000
	R. J. Veal,	2,000
	Do., Guardian W. R. Hill,	2,000
	Jno. E. Maget,	6,000
	W. F. Leak,	7,000
	H. A. Barnes,	2,500
	James Nichols,	500
	J. J. Gudger,	5,000
	D. A. Barnes,	1,500
	D. A. Davis, Cashier,	30,000
	Catharine Kendall,	1,000
	Received during this month of sundry persons, in N. C. Treasury Notes for Bonds of the State, bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an Act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	Jas. McKimmon,	1,000
	W. J. Hayes,	3,000
	Young, Wriston & Orr,	62,000
	Brown, Tate & Co.,	500
	Reade & Norwood,	1,500
	Thos. J. P. Smallwood,	8,000
	J. R. Hunter,	1,000
	Robert W. Taylor,	2,500
	W. R. Richardson & Co.,	500
	B. F. Moore,	500
	C. A. Carlton,	3,500
	J. A. Gray,	7,000
	Cooper & Williams,	4,000
	A. Oreech,	2,000
	Geo. Little,	3,000
	P. Henneberry,	2,000
	A. S. Lougee,	2,500
	W. J. Lougee,	1,500
	Jas. C. Johnston,	16,000
	W. W. Parker,	6,000

Year ending September 30th, 1863.

1863.		
Feb.	Thos. Stafford,	\$ 2,000
	S. A. Long,	500
	M. McMahon,	5,000
	R. G. Lindsey,	3,000
	Jno. A. Rosboro,	500
	Geo. W. Collier,	5,000
	D. T. Carraway,	2,000
	W. H. Oliver,	2,000
	Sundry Banks, &c., of N. C., tempo- rary loans to meet State liabilities, as follows:	
	D. G. Fowle, Trustee,	3,000
	C. Perkins,	7,055
	D. G. Fowle,	3,500
	Bank of North-Carolina,	196,966 60
	Bank of Clarendon,	61,827
	Issued at sundry times during this month in Treasury Notes of the fol- lowing denominations, authorized to be issued under an act of the Gen- eral Assembly of N. C., as follows:	
	Notes of \$20 each,	56,000
	Notes of \$ 5 each,	88,000
	Peter Adams, tax on "Act to incorpo- rate Adams' Hill Mining Company,	25
	Bank of North-Carolina, for one Regis- tered Bond of Confederate States, sold to said Bank on account of Wil- mington and Weldon Rail Road Bonds,	33,100
M'ch.	Sundry persons, as accrued interest on 6 and 8 <i>per cent.</i> Bonds of N. C.,	2,701 43
	E. C. Elmore, Treasurer of Confedera- te States, amount collected for Cou- pons on Confederate Bonds,	1,217 94
	Sundry persons, on account of indigent patients in Insane Asylum of N. C., from their respective counties, as follows:	
	F. N. Roberts, Trustee Cumberland Co.,	835 20
	Alex. Hargrave for Davidson "	927
	A. T. Summey, Trustee Buncombe "	93 20

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1863.			
M'ch.	T. R. Cherry, Trustee Pitt Co.,	\$	216
	W. N. Shepherd, Dep. Sh'ff Onslow "		222 20
	County Trustee Halifax "		795 80
	Jesse Bledsoe, Sheriff Alleghany "		325
	W. J. Baker, amount due the State on settlement of his accounts,		554 67
	Capt. T. D. Hogg, for Waterhouse & Bowes, part of \$8,000 advanced by the State for the completion of the Powder Mills,		4,000
	Sundry persons, premium on State Stocks,		1,267 70
	Received during this month of sundry persons, for Bonds of the State of N. C. bearing interest at the rate of 8 per cent. per annum, authorized by an Ordinance of the Convention of N. C., passed February, 1862, entitled "An Ordinance to provide for funding the Treasury Notes of North-Carolina, and for other purposes," as follows:		
	John G. Williams & Co.,		4,000
	Jesse Walker,		500
	Wm. S. Battle,		500
	Caleb Winslow,		500
	Wm. E. White,		500
	Jas. W. Stockton,		500
	G. H. White,		2,000
	P. Henneberry and others,		3,000
	Jno. Kirkland,		1,000
	W. R. Richardson & Co.,		1,500
	W. W. Vass,		500
	Thos. Branch & Sons,		500
	Austin, Norfleet & Co.,		500
	J. J. Cohen,		500
	Bank of Wilmington,		16,000
	Jesse H. Lindsay, Cashier,		500
	Chas. Stevenson,		1,000
	Received during this month of sundry persons, for Bonds of the State of North-Carolina, bearing interest at		

Year ending September 30th. 1863.

1863.		
M'ch.	the rate of 6 <i>per cent. per annum</i> , authorized by an Act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	Mary S. Galloway,	\$ 5,000
	Thos. S. Galloway,	5,000
	Commissioners of Sinking Fund,	290,000
	John W. Southall,	4,000
	Wm. L. Smith, Cashier,	250,000
	D. P. Weir, Treasurer,	38,000
	Received during this month of sundry persons, in North-Carolina Treasury Notes for Bonds of the State, bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an Act of the General Assembly of North-Carolina, ratified December 20th, 1862, enti- tled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	Brown & Tate,	500
	W. A. Caldwell,	1,000
	K. T. West,	4,000
	C. R. Thomas,	500
	James McKimmon,	3,500
	J. P. Lowenburg,	500
	H. L. Evans,	5,000
	I. G. Lash, Cashier,	4,000
	I. R. Hunter,	6,000
	Thos. J. P. Smallwood,	5,500
	W. H. Lee, Adm'r of J. B. Griffin,	500
	James J. Phillips,	11,000
	W. B. Gulick,	2,000
	Austin, Norfleet & Co.,	2,500
	O. S. Baldwin,	1,500
	Jesse R. Wharton	500
	Mrs. Mary Rankin,	1,000
	Joshua Bower,	1,000
	E. L. Harding,	2,000
	C. C. Gates,	500

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1863.		
M'ch.	Thos. P. Devereux,	\$ 9,500
	Wm. S. Patton, Cashier,	20,000
	W. W. Griffin,	1,000
	W. S. Battle,	5,500
	R. P. Dick,	2,000
	D. P. Weir, Treasurer,	500
	D. A. Davis, Cashier,	1,500
	C. H. Brogden,	500
	Bank of North-Carolina,	10,000
	Raleigh & Gaston Railroad Company,	10,000
	Areta Ellis,	7,000
	W. H. Oliver,	2,000
	George W. Collier,	2,000
	Thomas White,	500
	Thomas J. Pugh,	4,500
	J. G. Williams & Co.,	3,000
	J. Kyle,	1,000
	Hinton & Dunn,	3,000
	John Dunbar,	1,000
	J. S. Cannon,	6,000
	N. C. Christian <i>Advocate</i> tax for charter of N. C. Christian <i>Advocate</i> Printing and Publishing Company,	25
	Issued during this month in Treasury Notes of \$5 each, authorized by an Act of the General Assembly, ratified December 20th, 1862,	720
	Issued during this month in Treasury Notes of the following denomina- tions, authorized by an Act of the General Assembly, 1860-'61, as fol- lows:	
	Notes of 10 cents each,	1,575
	Notes of 25 cents each,	5,812
	Notes of 50 cents each,	17,313
Apr'l	Sundry persons, accrued interest on State Stocks,	719
	Jos. Cobb, Sheriff Edgecombe county, balance due on account of Insane Asylum Tax,	864
	Col. Wm. Houck, on acc't of money ad- vanced him for the purchase of arms,	544

Year ending September 30th, 1863.

1863.		
April.	Maj. Jno. Devereux, A. Q. M., on account of sales of Quartermaster stores and horses,	\$ 4,948 47
	Capt. W. B. Gulick, Paymaster, on account of Military Appropriation,	113,004 30
	S. J. Person, amount due the State on settlement of his accounts as Assistant Quartermaster General,	791 70
	J. G. Blasinguad, on account of funds advanced him for the purchase of horses,	2,044
	Maj. Jno. Devereux, A. Q. M., money received of Confederate States of America on account of advanced payments by the State for Military purposes,	693,563
	Sundry persons, for 8 <i>per cent.</i> State Coupon Bonds, as follows:	
	Jas. E. Hoyt,	1,000
	J. T. Greer,	500
	E. M. Holt,	1,500
	J. D. Williams, Pres't,	1,000
	E. L. Harding,	500
	W. L. Smith,	500
	A. Williams,	500
	Exum Elliott,	500
	W. Turner,	500
	Thos. J. Mitchell,	500
	John G. Williams & Co.,	1,000
	Lewis Thomas,	500
	T. S. Lutterloh,	500
	Thomas Ruffin,	500
	E. S. Morris,	500
	H. M. Hammauskold,	500
	M. L. Wriston,	500
	J. W. Mehaffey,	500
	H. & E. J. Lilly,	500
	Received during this month of sundry persons, for Bonds of the State of N. C., bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of	

Comptroller's Report for the Fiscal

1863.		
April.	N. C., ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	Commissioners of Sinking Fund of North-Carolina,	\$ 8,000
	J. A. Guion, Cashier,	80,000
	Pres't and Directors of Literary Fund,	112,500
	T. Savage, Cashier,	100,000
	Received during this month of sundry persons in N. C. Treasury Notes for Bonds of the State, bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of N. C., ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	W. R. Richardson & Co.,	2,500
	Jno. B. Beckwith,	500
	O. S. Baldwin,	5,000
	E. L. Harding,	1,500
	Noah Smitherman,	1,000
	B. G. Worth,	6,000
	N. B. Whitford,	2,000
	R. R. Bearden,	500
	R. M. Sloan, Jr.,	1,000
	W. W. Wharton,	500
	McGee & Williams,	1,000
	Briggs & Dodd,	500
	E. M. Holt,	500
	Exum Elliott,	500
	Jonathan Worth,	1,500
	C. R. Thomas,	500
	Jno. Kirkland,	500
	Rich'd Washington,	500
	Lewis Thompson,	500
	T. S. Lutterloh,	2,500
	C. W. Purcell & Co.,	1,000
	W. R. Pool,	500
	Chas. Goddard,	500
	C. A. Carlton,	500

Year ending September 30th, 1863.

1863.		
April.	R. H. Rountree,	\$ 1,000
	T. Savage, Cashier,	5,500
	Issued during this month State Treasury Notes as follows :	
	Notes of 10 cents each,	1,967 70
	Notes of 25 cents each,	6,235
	Notes of 50 cents each,	38,586
	Notes of \$1 each,	4,500
May.	Sundry persons, accrued interest on State Bonds,	8,456 87
	Wilmington, Charlotte and Rutherford Railroad Company, interest on Bonds of said company, held by the State,	145,500
	S. W. Davis, President N. C. Powder Manufacturing Company, interest on loan to said company,	300
	Capt. T. D. Hogg, C. S., money remaining in his hands,	10,000
	Wm. A. Walsh, A. Q. M., balance due the State on settlement of his acc'ts,	8 56
	W. K. Delaney, balance due on account of money advanced for purchase of arms for Col. Singletary's Regiment,	1,712 50
	Capt. C. W. Garrett, former A. Q. M., balance due the State on the settlement of his accounts,	95
	J. H. Gooch, former Sheriff of Granville county, additional taxes due the State for the year 1859,	25 90
	Sundry persons for 8 <i>per cent.</i> State Coupon Bonds, as follows :	
	C. J. Hammauskold,	1,000
	M. L. Holmes,	1,000
	George W. Norwood,	500
	President and Directors of Literary Fund,	3,000
	R. H. Shield,	500
	John G. Williams & Co.,	1,000
	C. A. McAdoo,	500
	Received of sundry persons during this month, for Bonds of the State of North-Carolina, bearing interest at	

Comptroller's Report for the Fiscal

1863.

May.

the rate of 6 <i>per cent. per annum</i> , authorized by an Act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows :	
W. G. Broadfoot, Cashier,	\$ 80,000
Bank of Clarendon,	130,000
Sinking Fund of North-Carolina,	26,000
Bank of North-Carolina,	250,000
Received of sundry persons during this month, in North-Carolina Treasury Notes for Bonds of the State, bear- ing interest at 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supply- ing the Treasury," as follows :	
C. C. Gates,	1,000
A. McLean, Agent,	1,000
W. W. Parker,	500
J. C. Cobb,	1,000
H. M. Hammauskold,	1,000
John Wooster,	2,500
Literary Fund of North-Carolina,	9,000
J. P. Roscoe,	500
Thomas Stafford,	500
Thomas D. Martin,	500
George W. Norwood,	500
C. Bonknight, Treasurer,	500
F. J. Jones,	500
D. A. Barnes,	500
E. A. Vogler,	3,000
S. T. Pfohl,	1,000
A. H. Marsh,	4,000
John H. Hyman,	2,000
James E. Weeks,	1,000
Issued during this month, State Treas- ury Notes, authorized by an act of the General Assembly and Ordinance of the Convention, as follows :	

Year ending September 30th, 1863.

863.		
May.	Notes of 10 cents each,	\$ 945
	Notes of 25 cents each,	4,350
	Notes of 50 cents each,	15,075
	Notes of \$1 each,	2,100
	Issued during this month, State Treasury Notes, authorized by an act of the General Assembly, ratified Dec. 20th, 1862, as follows:	
	Notes of \$ 3 each,	19,200
	Notes of \$50 each,	60,000
June.	Sundry persons as accrued interest on certificates of stock of N. C.,	48,253 19
	The following persons, on account of indigent patients in Insane Asylum of North-Carolina :	
	Peter Hutcherson, County Trustee Stokes county,	360
	W. H. Michael, County Trustee Lincoln county,	144
	W. W. Pierce, Capt. and A. Q. M., amount received of Confederate government, on account of funds advanced for clothing,	938,114 75
	Capt. T. D. Hogg, balance of advanced payments to Waterhouse & Bowes, on account of Powder Mill,	4,000
	Sundry persons, amounts due the State, as <i>per</i> settlement, on account of Military Appropriation, as follows:	
	T. D. Hogg, Capt. and A. Q. M.,	16,000
	Samuel R. Bunting,	30 75
	Maj. Engelhard,	157 30
	Capt. T. G. Walton,	25
	P. A. Wilson, late Capt. and A. Q. M.,	18 31
	T. D. Hogg, Capt. and C. S.,	4,844
	M. A. Bledsoe, late Capt and A. Q. M.,	7 59
	H. L. Steed, balance of payments advanced him by Capt. T. D. Hogg,	26 79
	Sundry persons, during this month, for 8 <i>per cent.</i> State Coupon Bonds, as follows:	
	John G. Williams & Co.,	6,500

Comptroller's Report for the Fi

1863.			
June.	E. J. Asten,	\$	50
	T. W. Dewey, Cashier,		50
	I. G. Lash, Cashier,		2,50
	D. A. Barnes,		1,00
	Jesse Walker,		50
	E. F. Foster,		50
	David Worth,		50
	M. McMahon,		50
	J. A. Guion, Cashier,		5,00
	Bank of Charlotte,		2,00
	Received of sundry banks and persons, during this month, for Coupon Bonds of the State of North-Carolina, bearing interest at 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:		
	Bank of Fayetteville,		220,00
	Bank of Washington,		75,00
	Bank of Lexington,		30,00
	Bank of North-Carolina,		400,00
	P. A. Atkinson, <i>per</i> W. H. Jones,		10,00
	Bank of Clarendon,		151,00
	A. McLean, Cashier,		40,00
	Bank of Yanceyville,		100,00
	P. K. Dickinson,		8,00
	Bank of Charlotte,		86,00
	Bank of North-Carolina,		200,00
	Received of sundry persons, during this month, in North-Carolina Treasury Notes, for Coupon Bonds of the State, bearing interest at the rate of 6 <i>per cent. per annum</i> , authorized by an act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:		
	J. & A. C. Cowles,		50

ending September 30th, 1863.

Exum Elliott,	\$	500
P. Henneberry,		1,500
I. G. Lash, Cashier,		500
James A. Patton,		500
James C. Johnson,		500
B. G. Worth,		10,000
E. J. Cowles,		500
M. L. Wiggins,		2,000
James P. Elliott,		1,000
Wm. Peace,		500
J. M. Gentry,		1,000
Alex Reves,		1,000
R. K. Speed,		1,000
K. C. Pope,		5,000
John G. Williams & Co.,		1,000
Jonathan Worth,		1,500
A. Braswell,		10,000
E. B. Freeman, Clerk Supreme Court,		
tax on Attorneys' Licenses, received		
June term, 1863,		58 50
Issued during this month, State Treas-		
ury Notes, as follows:		
Notes of \$3 each,		21,500
Notes of \$1 each,		2,500
Notes of 50 cents each,		42,501
Notes of 25 cents each,		18,762 50
Notes of 10 cents each,		7,079 10
Sundry persons, accrued interest on 8		
per cent. certificates of State Stock,		731 24
Sundry persons, accrued interest on 6		
per cent certificates of State Stock,		7,704 92
Jacob Siler, Agent for the collection of		
Cherokee Bonds, on account of said		
Bonds,		565
Sundry Sheriffs, on account of indigent		
patients in Insane Asylum of North-		
Carolina, as follows:		
O. Corr, Sheriff Wayne Co.,		162
A. J. McBride, " Watuga "		216
J. W. Hinson, " Duplin "		75 60
J. B. Hare, " Hertford "		139
E. H. Morgan, " Nash "		250

Comptroller's Report for the Fiscal

1863.			
July.	R. B. Paschal, Sheriff Chatham Co.,	\$	1,100
	W. A. Walton, " Rowan "		191
	Raleigh and Gaston Railroad Company, interest on Bonds of said company, held by the State,		6,133 35
	T. B. Venable, A. Q. M., balance due the State on settlement of his account with the Auditor,		151
	W. A. Albright, on account of money advanced him for the purchase of guns,		243 90
	S. F. Philips, Auditor of Public Accounts, amount due the State on the settlement of the accounts of Gen. George B. Anderson,		37 85
	Capt. T. D. Hogg, C. S., money remaining in his hands as Commissary N. C. T.,		15,000
	E. B. Freeman, Clerk Supreme Court, on account of funds remaining in his hands,		369 71
	Sundry Sheriffs, &c., State Taxes for the year 1863, as follows:		
	S. M. Warren, Tax Col. Wilson Co.,		23,486 52
	M. Masten, Sheriff Forsyth "		28,885 60
	A. J. McBride, " Watauga "		2,921 74
	Jonas Cline, " Catawba "		18,831 84
	H. B. Guthrie, " Orange "		34,768 35
	L. H. Lowrance, " Lincoln "		15,311 11
	F. A. Campbell, " Alexander "		10,648 54
	P. T. Massey, Tax Col. Johnston "		23,049 84
	E. A. Gupton, Sheriff Franklin "		39,779 21
	J. W. Gore, " Columbus "		9,139 28
	J. A. Long, " Richmond "		20,300 42
	J. W. Hinson, " Duplin "		30,875 20
	S. A. Warren, " Northampton "		30,172 94
	E. Murrill, Jr., " Onslow, "		7,525 54
	J. R. Smith, Tax Col. Wayne "		36,043 38
	W. H. Smith, Sheriff Person "		28,082 60
	J. B. Hare, " Hertford "		19,164 37
	A. H. Sanders, " Montgomery "		7,344 38
	C. P. Jones, Tax Col. Caldwell "		9,943 28
	E. H. Morgan, Sheriff Nash "		29,809 05
	R. B. Paschal, " Chatham "		31,511 62

Year ending September 30th, 1863.

1863.	J. W. Dixon, Sheriff Greene	Co.,	\$ 18,290 92
July.	Watson Curtis, " Clay	"	1,578 70
	W. A. Philpott, " Granville	"	75,504 44
	L. T. Bond, Tax Col. Bertie	"	24,744 91
	J. M. Carson, Sheriff Ashe	"	5,056 27
	N. R. Jones, " Warren	"	60,000
	M. Spainhour, Tax Col. Burke	"	13,692 02
	W. A. Walton, Sheriff Rowan	"	43,702 89
	W. J. Murray, " Alamance	"	28,997 56
	W. A. Meroney, " Davie	"	24,732 55
	W. H. High, " Wake	"	68,295 65
	Raleigh and Gaston Railroad Company, on account of Bonds of said company, issued to the State under Ordinance of the Convention,		100,000
	Sundry persons for 8 <i>per cent.</i> State Cou- pon Bonds, as follows:		
	R. P. Taylor,		500
	E. J. Warren,		2,000
	F. D. Koonce,		500
	E. M. Wilburn,		500
	J. G. Williams & Co.,		3,000
	G. W. Mordecai,		1,000
	P. J. Brown,		500
	Thos. Branch & Sons,		1,000
	J. McDonald,		500
	For 6 <i>per cent.</i> State Coupon Bonds, issued to the following Banks in payment of Notes of the State for temporary loans held by said Banks:		
	Bank of Wilmington,		50,000
	Merchants' Bank of Newbern,		85,000
	Received of sundry persons during this month, in North-Carolina Treasury Notes, for 6 <i>per cent.</i> State Coupon Bonds, authorized to be issued under an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An act to provide Ways and Means for supplying the Treasury," as follows:		
	J. H. Hyman,		1,500

Comptroller's Report for the Fiscal

1863.		
July.	Isaac R. Hunter,	\$ 2,000
	J. C. Cobb,	500
	J. W. B. Watson,	500
	John G. Williams & Co.,	28,000
	J. P. Elliott,	500
	E. Warren,	5,000
	M. Selby, Guardian,	2,000
	F. L. Roberts,	1,000
	S. S. Webb,	500
	W. R. Richardson & Co.,	1,000
	E. L. Mann,	500
	M. W. Elliott,	500
	H. A. Dowd,	1,000
	T. J. Mitchell,	2,000
	R. Edmondson,	3,000
	H. Revells,	6,000
	J. S. Cannon,	1,500
	H. G. Spruill,	2,000
	Joseph Cooper and P. Henneberry,	2,000
	The following Banks, tax on Capitol Stock:	
	Bank of Charlotte,	750
	Bank of Wilmington,	6,826 50
	D. P. Weir, tax for the charter of Gibson Hill Mining Company,	25
	Issued at sundry times during this month, State Treasury Notes, as follows :	
	Notes of \$3 each,	7,200
	Notes of 50 cents each,	23,437 50
	Notes of 25 cents each,	18,468 75
	Notes of 10 cents each,	11,445
	Notes of 5 cents each,	787 50
	J. P. H. Russ, for one box of candles purchased of the State,	40
Aug.	Sundry persons, accrued interest on 8 <i>per</i> <i>cent.</i> certificates of State Stock,	1,041 03
	Sundry persons, accrued interest on 6 <i>per</i> <i>cent.</i> certificates of State Stock,	886 36
	Sundry Sheriffs, tax for indigent patients in Insane Asylum of North-Carolina, as follows :	
	C. Austin, Sheriff Union Co.,	440
	E. M. Berry, " Gaston "	936

Year ending September 30th, 1863.

1863.			
Aug.	J. L. Bundy, Sheriff Cabarrus Co.,	\$	212
	Wm. Haymore, " Surry "		319 46
	Sundry persons, balance due the State on settlement of their accounts with the Auditor, as follows:		
	W. E. Boudinott,		220 35
	W. P. Bynum,		120
	James Wynn,		79 40
	O. S. Dewey, balance due the State on account of funds advanced for the erection of fortifications,		471 40
	Maj. W. W. Peirce, Q. M., C. S. Army, on account of shoes furnished by the State to Confederate Troops,		560
	Maj. W. W. Peirce, Quartermaster C. S. Army, in full for clothing, camp and garrison equipage furnished by the State during the quarter ending June 30th, 1863,		1,083,897 80
	Capt. T. D. Hogg, C. S., on account of Commissary Department,		15,000
	Maj. W. W. Peirce, Q. M., C. S. A., for Quartermaster Stores furnished by the State,		18,306 52
	Sundry Sheriffs, &c., State Taxes for 1863, as follows:		
	C. Austin, Sheriff Union Co.,		14,161 89
	R. M. Jones, former " Orange "		174 74
	E. M. Berry, Sheriff Gaston "		20,993 95
	J. L. Bundy, " Cabarrus "		29,183 62
	Rob't Hamilton, " Transylvania "		3,829 68
	A. I. Hood, Tax Col. Mecklenburg "		64,619 37
	G. B. Threadgill, Sh'ff Anson "		25,723 28
	H. B. Guthrie, " Orange "		1,483 45
	J. R. Smith, Tax Col. Wayne "		1,409 12
	Wm. Haymore, Sh'ff Surry "		17,653 67
	Sundry persons, for 8 per cent. State Coupon Bonds, as follows:		
	E. L. Harding,		500
	J. G. Williams & Co.,		1,500
	I. G. Lash,		500
	W. A. Caldwell,		5,500

Comptroller's Report for the Fiscal

1863.		
Aug.	E. J. Aston,	\$ 500
	W. R. Richardson & Co.,	500
	Jesse H. Lindsay,	500
	J. M. Weith,	1,000
	Mrs. S. Jewett,	500
	Branch Bank of Cape Fear, Raleigh, for 6 per cent. State Coupon Bonds, issued in payment of Notes of the State for tem- porary loans held by said Bank,	150,000
	Received of sundry persons' during this month, in North-Carolina Treasury Notes, for 6 per cent. State Coupon Bonds, authorized to be issued under an act of the General Assembly of North-Carolina, ratified Dec. 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	J. G. Williams & Co.,	4,000
	Peter Adams,	500
	I. G. Lash,	500
	R. H. Rountree,	1,000
	L. Elias,	1,000
	S. H. Christian,	500
	W. R. Richardson & Co.,	1,000
	O. S. Baldwin,	1,000
	C. C. Gates,	500
	Sinking Fund of North-Carolina,	4,000
	Bank of Wadesboro', tax on capital stock,	812 50
	Issued during this month State Treasury Notes, as follows:	
	Notes of \$1 each,	1,200
	Notes of 50 cents each,	30,750
	Notes of 25 cents each,	15,375
	Notes of 10 cents each,	6,090
	Notes of 5 cents each,	1,995
Sept.	Sundry persons, accrued interest on 8 per cent. certificates of State Stock,	896 87
	Sundry persons, accrued interest on 6 per cent. certificates of State Stock,	2,456 72
	Sundry Sheriffs, tax for indigent patients	

Year ending September 30th, 1863.

1863. Sept.	in Insane Asylum from their respective counties, as follows:			
	K. H. Worthy, Sheriff	Moore Co.,	\$	775 99
	R. P. Melvin, " "	Bladen " "		195 45
	Jos. Marshall, " "	Stanly " "		256 60
	M. Masten, " "	Forsyth " "		800
	J. W. Steed, " "	R'nd'ph Co., 1862,		687 15
	Do., " "	" " 1863,		750
	G. M. Green, " "	Cleaveland Co.,		481
	J. R. Grady, " "	Harnett Co., 1862,		744 42
	Do., " "	" " 1863,		401
	R. McFarland, " "	Polk Co.,		80
	W. H. Smith, " "	Person " "		355
	S. T. Speer, " "	Yadkin " "		548
	M. Walker, " "	Rutherford " "		521 20
	W. Smith, " "	Rockingham " "		858
	W. T. J. Vann, " "	New-Hanover " "		1,027
	Capt. P. M. Warren, balance due the State on settlement of his accounts with the Auditor,			292
	Waterhouse & Bowes, first instalment on account of advanced payments made by the State for building powder mill,			4,400
	W. T. Alston, Quartermaster, &c., balance due on settlement of his accounts with the Auditor,			59 77
	Sundry Sheriffs, &c., State Taxes for 1863, as follows:			
	S. M. Warren, Tax Col.	Wilson Co.,		48 13
	K. H. Worthy, Sheriff,	Moore " "		12,390 18
	A. A. Wiseman, " "	Mitchell " "		1,258 99
	E. D. Davis, " "	Jackson, " "		3 319 60
	Jos. Marshall, " "	Stanly, " "		8,484 21
	M. Mastin, " "	Forsyth " "		336 73
	J. W. Steed, " "	Randolph, " "		20,732 26
	H. B. Deaver, Tax Col.	Madison " "		3,418 95
	G. M. Green, Sheriff	Cleaveland " "		15,986 77
	J. R. Grady, " "	Harnett " "		10,255 80
	S. T. Speer, " "	Yadkin " "		20,131 11
	J. T. Barnes, " "	Wilson " "		528 60
	W. E. Piercy, " "	Yancey, " "		2,895 08
	W. F. Wasson, " "	Iredell " "		30,832 49

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1863.			
Sept.	W. H. Perkins, Tax Col. Pitt	Co.,	\$ 27,993 12
	D. M. Gudger, " Buncombe	"	15,528 33
	R. P. Melvin, Sheriff Bladen	"	17,776 55
	Hector McNeill, " Cumberland	"	47,087 54
	Jos. Cobb, " Edgecombe	"	66,556 26
	J. C. Griffith, " Caswell	"	52,347 35
	W. H. Smith, " Person	"	1,413 06
	P. T. Massey, Tax Col. Johnston	"	418 19
	Robt. M'Farland, Sh'ff Polk	"	3,043 43
	E. Murrill, Jr., " Onslow	"	170 51
	W. A. Philpott, " Granville	"	3,882 23
	Reuben King, " Robeson	"	23,702 05
	W. A. Meroney, " Davie	"	285 89
	A. H. Sanders, " Montgomery	"	32 67
	J. A. Oats, " Sampson	"	26,289 97
	J. W. C. Piercy, Tax Col. Cherokee	"	4,543 57
	Wm. Plemmons, " Haywood	"	3,925 16
	M. Walker, Sheriff Rutherford	"	14,126 70
	N. R. Jones, " Warren	"	4,790 66
	L. H. Lowrance, " Lincoln	"	2,334 57
	Jesse Bledsoe, " Alleghany	"	3,280 74
	R. M. Smith, " Wilkes	"	13,307 40
	Rufus Galloway, " Brunswick	"	11,602 93
	W. T. J. Vann, " New-Hanover	"	60,124 27
	C. A. Boon, " Guilford	"	50,787 63
	W. Smith, " Rockingham	"	47,873 53
	Jas. H. Duncan, " McDowell	"	8,125 12
	Wm. Fields, " Lenoir	"	22,204 43
	B. Burnett, Tax Col. Henderson	"	11,791 34
	Isaac Arledge, Sheriff " "	"	91 12
	M. Rickman, Tax Col. Macon	"	3,975 26
	W. H. High, Sheriff Wake	"	5,574 77
	W. T. Crawford, " Martin	"	16,678 41
	Nath'l Moody, " Stokes	"	14,918 52
	S. A. Warren, " Northampton	"	142 26
	E. H. Morgan, " Nash	"	99 37
	N. W. Cooper, former Sheriff Nash, (additional,)	"	93 27
	J. S. Snow, Sheriff Halifax	"	55,689 18
	W. A. Walton, " Rowan	"	848 54
	W. J. Murray, " Alamance	"	177 52
	J. W. Steed, Sheriff Randolph county,		

Year ending September 30th. 1863.

1863. Sept.	being amount received by him from six Quakers in said county, under an act of the General Assembly of North-Carolina, concerning Militia, (less commissions,)	\$ 576
	Sundry persons for 8 <i>per cent.</i> State Coupon Bonds, as follows:	
	W. R. Richardson & Co.,	1,500
	D. H. Starbuck,	500
	Samuel Batten,	500
	I. G. Lash,	500
	Sinking Fund of North-Carolina,	500
	C. J. Hammanskold,	500
	C. Dewey,	1,000
	R. H. Rountree,	500
	D. A. Barnes,	500
	J. G. Williams & Co.,	3,500
	W. W. Griffin,	500
	Branch Bank of Lexington, at Graham, for 6 <i>per cent.</i> State Coupon Bonds, issued in payment of Note of the State for temporary loan held by said Bank,	20,000
	Received of sundry persons during this month, in North-Carolina Treasury Notes, for 6 <i>per cent.</i> State Coupon Bonds, authorized to be issued under an act of the General Assembly of North-Carolina, ratified December 20th, 1862, entitled "An Act to provide Ways and Means for supplying the Treasury," as follows:	
	D. A. Barnes,	500
	J. M. Weith,	500
	A. M. Powell,	500
	R. H. Rountree,	1,500
	Thomas J. Mitchell,	2,000
	K. H. Lewis,	10,000
	J. M. Powell,	2,000
	D. A. Barnes,	500
	C. W. Wooley,	6,500
	W. R. Richardson & Co.,	1,000
	R. W. Harris,	500

Comptroller's Report for the Fiscal

1863.			
Sept.	J. P. Elliott,	\$	6,000
	J. G. Williams & Co.,		3,000
	J. W. Mays,		2,000
	W. W. Griffin,		500
	Sundry Banks, tax on Capital stock, as follows:		
	Bank of Lexington,		1,100
	Branch Bank of Lexington, Graham,		900
	Bank of Clarendon,		3,600
	Farmers' Bank of North-Carolina,		610 25
	Bank of Fayetteville,		950
	Bank of North-Carolina,		15,972 30
	Bank of Washington,		812 50
	Bank of Roxboro',		318 60
	Bank of Lexington, (balance,)		14 65
	Peter Adams, tax for the charter of Rich Fork Manufacturing Company,		25
	Issued during this month N. C. Treasury Notes, as follows:		
	Notes of 50 cents each,		15,750
	Notes of 25 cents each,		16,500
	Notes of 10 cents each,		8,190
	Notes of 5 cents each,		3,570
	The following persons, accrued interest on 7 per cent. Confederate Bonds:		
	S. S. Jackson,		132 60
	Jno. Devereux, A. Q. M.,		57 63
			\$16,208,440 88

Year ending September 30th, 1863.

PUBLIC FUND.—(*Disbursements.*)

STATEMENT D.

Showing the several objects for which the Disbursements of the Public Fund have been made.

Accrued Interest on 6 and 8 <i>per cent.</i>	
State Stocks,	\$ 35,217 01
Appropriation for Educat'nal purposes,	600
Appropriation for Deaf and Dumb Asylum,	500
Appropriation for Macufacture of Salt,	10,000
Appropriation for relief of Soldiers' families,	587,437 81
Appropriation for Vaccinat'g purposes,	4,812
Auditor's Department,	3,723 89
Binding Laws,	648
Board of Internal Improvements,	101 35
Capitol Square,	300
Comptroller's Department,	2,437 50
Congressional Election,	79 79
Contingencies,	93,148 20
Convention,	100
Convention Election,	52 50
Copying Laws,	616 50
Council of State,	700 60
Executive Department,	4,544
General Assembly	54,110 10
Geological Survey,	4,250
Governor's Election,	232 50
Insane Asylum,	70,000
Interest on 8 <i>per cent.</i> State Coupon Bonds,	284,180
Interest on 6 <i>per cent.</i> State Coupon Bonds,	319,023
Interest on Coupon Bonds of Cape Fear and Deep River Navigation Com'py,	22,875
Interest on Bonds of Fayetteville and Western Plankroad Company,	6,780

Comptroller's Report for the Fiscal

Interest on State Registered Bonds,	\$	372 83
Interest on State Loans,		101,774 03
Interest on 8 <i>per cent.</i> certificates of State Stock,		13 32
Interest on 6 <i>per cent.</i> certificates of State Stock,		17 50
Interest on State Treasury Notes,		3,808 50
Judiciary,		20,307 30
Military Appropriation,		8,942,724
Money remaining in hands of Clerks,		46 66
Mutilated State Treasury Notes,		1,571 13
Post Office,		941 09
Presidential Election,		368 16
Public Printing,		708 73
Public Tax Refunded,		2,956 61
Resolutions of General Assembly,		281 16
Senatorial Election,		45 31
Sheriffs for settling,		3,001 95
State Coupon Bonds, 8 <i>per cent.</i> ,		2,000
State Coupon Bonds 6 <i>per cent.</i> , (convertible,)		22,242 08
State Department,		750
State Librarian,		600
State Library		36 20
State Loans,		4,393,084 16
State Registered Bonds,		10,500
Superintendent of Public Buildings,		290
Treasury Department,		3,675
Treasury Notes taken up,		59,337 50
Western North-Carolina R. R. Survey,		1,000
		<hr/>
		\$15,078,922 97

Detailed as follows:

1862.		
Oct.	Paid W. H. Hamilton, Superintendent of Capitol Square, his 3d quarter's salary for 1862,	\$ 75
	D. W. Bain, Clerk to Comptroller of State, his 3d quarter's salary for 1862,	187 50
	J. R. White, Sheriff of Perquimans coun-	

Year ending September 30th, 1863.

1862.		
Oct.	ty, for making return of Congressional election in Nov., 1861,	\$ 17 50
	Pulaski Cowper, Secretary of Council of State, expenses of meeting of Council held Oct. 18th, 1862,	110 60
	Z. B. Vance, Governor of North-Carolina, on account of Salary for 3d quarter, 1862,	187 50
	M. A. Curtis, Assistant State Geologist, his 3d quarter's salary for 1862,	250
	W. E. Anderson. Treasurer Insane Asylum of North-Carolina, on account of said Asylum,	5,000
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds of N. C.,	36,225
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds of N. C.,	44,160
	Sundry persons, int'st on Coupon Bonds of Cape Fear and Deep River Navigation Company,	45
	Sundry Banks of North-Carolina, interest on temporary loans, as follows:	
	Bank of Charlotte, (Discount,)	2,591 80
	Merchants' Bank of Newbern, (Interest and Discount,)	7,648 63
	Bank of Clarendon, (Discount,)	3,900
	Bank of Commerce, (Int. and Discount,)	8,165 58
	Bank of Charlotte,	1,433 33
	Do. do.,	4,960
	Branch Bank of Cape Fear, Greensboro',	490
	Thomas Ruffin, interest on 8 <i>per cent.</i> certificate of State Stock,	13 32
	C. R. Thomas, interest on 6 <i>per cent.</i> certificate of State Stock,	17 50
	Alfred Jones, interest on bonds of Fayetteville and Western Plankroad Co.,	105
	Alfred Jones, interest on State Registered Bonds,	57 66
	Sundry persons, interest on North-Carolina Treasury Notes,	85 06
	J. L. Bailey, Judge Superior Courts, for 1 certificate from 5th Circuit, Fall, 1862,	81 25

Comptroller's Report for the Fiscal

1862.		
Oct.	R. R. Heath, Judge Superior Courts, for 6 certificates from 3d Circuit, Fall, 1862,	\$ 572 50
	James E. Kerr, Solicitor, for 5 certificates from 6th Circuit, Fall, 1862,	100
	E. A. Thompson, Solicitor, for 3 certificates from 2d Circuit, Fall, 1862,	60
	R. M. Henry, Solicitor <i>pro tem.</i> , for 1 certificate from 7th Circuit, Fall, 1861,	20
	Thos. Settle, Solicitor, for 5 certificates, from 4th Circuit, Fall, 1862,	100
	H. A. Gilliam, Attorney General <i>pro tem.</i> , for 3 certificates from 3d Circuit, Fall, 1862,	60
	John McC. Boyle, for lumber furnished for the erection of Barracks at Hatteras, N. C.,	426 20
	L. L. Clements, for articles furnished Militia of Martin county,	15 50
	Dr. Edward Warren, Surgeon General of North-Carolina, for the use of the Medical Department,	2,000
	John Spelman, for printing 5,000 copies of Hardee's Tactics, and 600 copies of Scott's Infantry Tactics,	729 82
	P. B. Ruffin, Treasurer N. C. Railroad Company, for the transportation of Troops and Army Stores,	42,888 09
	P. B. Ruffin, Treasurer N. C. Railroad Company, under Ordinance of State Convention, being amount advanced by said company for the equipment of 6th Reg't N. C. Troops,	512 28
	P. H. Winston, Jr., his 3d quarter's salary for 1862, as a member of the Board of Claims,	500
	Capt. W. B. Gulick, Paymaster N. C. Troops, for the use of that Department,	50,000
	J. M. Worth, State Salt Commissioner,	933 65
	John Spelman, printing and advertising for Adjutant General's office,	19 50
	Capt. W. B. Gulick, Paymaster N. C. Troops, for the use of that Department,	50,000

Year ending September 30th, 1863.

1862.		
Oct.	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	\$ 20,000
	Capt. W. B. Gulick, Paymaster N. C. Troops, for the use of that Department,	100,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000
	Capt. W. B. Gulick, Paymaster N. C. Troops, for the use of that Department,	50,000
	Mrs. M. A. E. Ramsay, for services of her son, Wm. H. Ramsay, as messenger of the Board of Claims, for 41 days, to October 1st, 1862.	30 75
	S. F. Philips, his 3rd quarter's salary for 1862, as a member of the Board of Claims,	500
	The following persons, under an Ordinance of the Convention in favor of claims, allowed by Board of Claims:	
	D. S. Reid, for Rockingham county,	3,851 96
	W. W. Spencer, for Hyde county,	1,976 59
	J. A. Huse, under resolution of General Assembly, in favor of claims, allowed by Board of Claims,	32 97
	George T. Cook, Postmaster, Raleigh, for postage stamps,	5
	J. R. White, Sheriff of Perquimans county, for making return of Presidential election in November, 1861,	42 50
	O. H. Perry, State Librarian, his 3rd quarter's salary for 1862, and for services to Cabinet of Minerals,	112 50
	Sundry Banks, being loans by said Banks to meet State liabilities as follows:	
	Bank of Charlotte,	20,000
	Bank of Charlotte,	50,000
	Bank of Commerce, Newbern,	75,500
	Bank of Commerce, Newbern,	4,500
	Bank of Clarendon,	130,000
	Merchants' Bank of Newbern,	85,000
	Branch Bank of Cape Fear, Greensboro',	60,000
	J. R. White, Sheriff of Perquimans county,	

Comptroller's Report for the Fiscal

1862.		
Oct.	for making return of Senatorial election in August, 1862,	\$ 416
	J. R. White, Sheriff of Perquimans county, mileage and <i>per diem</i> for settling public taxes for 1861,	36
	Alfred Jones, principal of two State Registered Bonds, of \$1,000 each,	2,000
	C. R. Thomas, for certificate No. 68, of 6 <i>per cent.</i> State Stock,	500
	Taken up from sundry persons during this month, State Treasury Notes bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury, on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of North-Carolina, passed and ratified the 1st day of December 1861, said Notes being fundable in 6 <i>per cent.</i> State Coupon Bonds :	
	Notes of the denomination of \$100,	3,300
	Notes of the denomination of \$ 50,	950
	Notes of the denomination of \$ 10,	210
	Sundry persons, for services in Treasury Department, as follows :	
	L. S. Perry,	173
	J. J. Lansdell,	250
	T. E. Steele,	100
	Henry Hardie,	255
	J. D. Primrose,	103 30
	R. F. Jones,	40
	O. H. Perry,	120 65
	Andrew Syme,	60
	Sundry telegraphic dispatches sent and received during September, 1862,	15 19
	D. H. Breen, work done on State Bonds for Public Treasurer,	38 55
	D. King, expenses of cleansing well on Capitol Square,	5 50
	Southern Express Company, freight on sundry packages and boxes,	93 85
	P. F. Pescud, for copying press, and book furnished Executive Office,	21 50

Year ending September 30th, 1863.

1862.		
Oct.	DeCarteret & Armstrong, for putting up 500 copies of the Ordinances of the Convention of North-Carolina,	\$ 15 50
	C. W. Fenton, for publishing in N. C. <i>Argus</i> , proclamations of Gov's. Clark and Vance,	9 25
	J. M. Towles, for envelopes furnished State,	90
	P. F. Pescud, for gum arabic furnished State,	10
	W. T. Womble, for services in Comptroller's Department,	76 40
	DeCarteret & Armstrong, for binding Journals, Laws and Documents of General Assembly of North-Carolina, 1860 and '61, and putting up 4,800 copies of Militia Law,	648
Nov.	Expenses of meeting of Board of Internal Improvements, November 8, and November 29, 1862,	65 35
	Isaac Arledge, Sheriff Henderson county, for making return of Congressional election in November, 1861,	6 16
	James H. Moore, mileage and <i>per diem</i> in attending and organizing House of Commons,	25 40
	W. R. Lovell, mileage and <i>per diem</i> as Assistant Doorkeeper of House of Commons,	36
	E. Emmons, State Geologist, his 1st quarter's salary for 1862,	6 25
	The following Sheriffs for making returns of Governor's election in August, 1862 :	
	Isaac Arledge, Sheriff Henderson Co.,	25
	A. H. Hassell, " Bertie "	17 50
	J. R. Stalcup, " Cherokee "	35
	W. E. Anderson, Treasurer Insane Asylum of North-Carolina, on account of said Asylum,	5,000
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds of N. C.,	17,380

Comptroller's Report for the Fiscal

1862.		
Nov.	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds of N. C.,	\$ 29,100
	Sundry persons, Int. on Coupon Bonds of Cape Fear and Deep River Navigation Company,	60
	Sundry persons, interest on bonds of Fayetteville and Western Plankroad Company,	105
	Sundry Banks, interest on State Loans, as follows :	
	Bank of Washington, (Int. and Discount,)	3,158 33
	Commercial Bank of Wilmington,	1,512 30
	Bank of Fayetteville,	3,925
	Do. do.,	1,887 50
	Do. do., (Discount,)	2,400
	Commercial Bank of Wilmington,	115 08
	Do. do. do.,	587 67
	Bank of North-Carolina,	233 30
	Do. do.,	233 30
	Sundry persons, interest on N. C. Treasury Notes,	301 47
	R. R. Heath, Judge Superior Courts, for 3 certificates from 3d Circuit, Fall, 1862,	292 50
	Robert Strange, Solicitor, for 11 certificates from 5th Circuit, Fall, 1862,	220
	J. W. Osborne, Judge Superior Courts, for 7 certificates from 4th Circuit, Fall, 1862,	568 75
	R. M. Saunders, Judge Superior Courts, for 13 certificates from 7th Circuit, Fall, 1862,	1,065
	Jas. E. Kerr, Solicitor <i>pro tem.</i> , for 5 certificates from 6th Circuit, Fall, 1862,	100
	Thomas Settle, Solicitor, for 6 certificates from 4th Circuit, Fall, 1862,	120
	A. S. Merrimon, Solicitor <i>pro tem.</i> , for 2 certificates from 7th Circuit, Fall, 1862,	40
	H. B. Hardy, Attorney General <i>pro tem.</i> , for 1 certificate from 3d Circuit, Fall, 1862,	20
	E. A. Thompson, Solicitor <i>pro tem.</i> , for 2 certificates from 2d Circuit, Fall, 1862,	40

Year, ending September 30th, 1863.

1862.		
Nov.	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	\$ 20,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	150,000
	R. G. Lewis, Assistant Paymaster, for the use of that Department,	50,000
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	40,000
	P. A. Atkinson, for cotton sold to the State,	29,579 50
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	75,000
	R. G. Lewis, Assistant Paymaster, for the use of that Department,	75,000
	C. Dewey, for payment of leather purchased for N. C. Troops, by Dr. O. F. Manson, Medical Agent of N. C.,	1,657 75
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Z. B. Vance, Governor of N. C., in State Coupon Bonds, for the purchase of army stores,	500,000
	C. Dewey, Cashier, for payment of leather purchased for N. C. Troops, by Dr. O. F. Manson, N. C. Medical Agent,	1,508 75
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	150,000
	Dr. Edward Warren, Surgeon General of N. C., for the use of that Department,	10,000
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	200,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000

Comptroller's Report for the Fiscal

1862.		
Nov.	J. M. Worth, State Salt Commissioner, for the manufacture of salt,	\$ 10,000
	S. F. Phillips, on account of salary as a Member of the Board of Claims,	250
	Maj. J. E. Jones, for services in drilling officers of 42nd, 43rd and 44th Regiments, 11th Brigade, N. C. Militia,	12
	Mrs. M. A. E. Ramsay, for services of her son, Wm. H. Ramsay, as messenger of the Board of Claims for 25 days,	18 75
	J. M. Worth, State Salt Commissioner, for the manufacture of salt,	800
	Mrs. M. A. E. Ramsay, for services of her son, Wm. H. Ramsay, as messenger of the Board of Claims for 23 days,	16 50
	F. Nash, Clerk to Board of Claims, his compensation for 23 days,	92
	George T. Cooke, Postmaster, Raleigh, postage accounts of the several Departments in Capitol,	219 05
	Isaac Arledge, Sheriff Henderson county, for making returns of Presidential election in November, 1861,	43
	Isaac Arledge, Sheriff Henderson county, for making returns of Senatorial election in August, 1862,	6 16
	Isaac Arledge, Sheriff Henderson county, for settling State taxes in Aug., 1862,	43
	Sundry Banks, temporary loans to meet State liabilities, as follows:	
	Bank of Fayetteville,	50,000
	Bank of Fayetteville,	25,000
	Commercial Bank of Wilmington,	35,000
	Commercial Bank of Wilmington,	65,000
	Bank of Washington,	25,000
	Bank of North-Carolina,	100,000
	Bank of North-Carolina,	100,000
	Taken up from sundry persons during this month, State Treasury Notes, bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865,	

Year, ending September 30th, 1863.

1862.

Nov.

issued by authority of an Ordinance of the Convention of North-Carolina, passed and ratified the 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i> State Coupon Bonds:		
Notes of the denomination of \$100,	\$	3,300
Notes of the denomination of \$ 10,		10
Sundry persons, for services in Treasury Department, as follows:		
R. M. Jones,		20
W. H. Dodd,		10
J. J. Lansdell,		150
Henry Hardie,		155
R. F. Jones,		35
Andrew Syme,		5
T. E. Steele,		100
O. H. Perry,		71 20
C. Dewey, Agent Bank of the State of North-Carolina, for bank note paper furnished the State,		830 44
Southern Express Company, freight on sundry packages and boxes,		15 50
John A. Lancaster & Sons, Richmond, Va., bank note paper furnished the State,		751 75
Southern Telegraph Company, sundry dispatches sent and received during October, 1862,		18 98
Strother & Marcom, printing done for Executive Department,		3
Abernathy & Poe, publishing in <i>Enterprise</i> , Marion, N. C., proclamation of Gov. Clark,		14
J. M. Sherwood, publishing in N. C. <i>Presbyterian</i> , proclamation of Gov. Vance,		5 40
John Spelman, publishing in <i>State Journal</i> , proclamation of Gov. Vance,		9 50
D. King, expenses for repairs about Capitol,		10
North-Carolina Institution for the Deaf and Dumb and the Blind, printing done for the State,		67 23

Comptroller's Report for the Fiscal

1862.			
Nov.	John W. Syme, publishing in Raleigh Register, proclamation of Gov. Vance,	\$	8
	J. W. Albertson, expenses in traveling South on business for Treasury Department,		100
	T. Hall, for envelopes furnished the State,		33
	W. L. Pomeroy, stationery furnished the State,		384 45
	John Spelman, printing fractions of State Treasury Notes,		245 12
Dec.	C. H. Brogden, Comptroller of N. C., his 3rd quarter's salary for 1862,		375
	D. W. Bain, Clerk to Comptroller of State, his 4th quarter's salary for 1862,		187 50
	R. H. Page, Secretary of State, for copies of Acts and Resolutions furnished State Printer, Governor and Auditor,		127
	Sundry Sheriffs, for making returns of Congressional election in Nov., 1861,		22 50
	W. R. Young, Sheriff of Buncombe Co., for making return of Convention election in May, 1861,		52 50
	Z. B. Vance, Governor of N. C., his 4th quarter's salary for 1862,		750
	R. H. Battle, Jr., Private Secretary, his 4th quarter's salary for 1862,		75
	A. M. McPheeters, Clerk in Executive Office, on account of salary for 4th quarter, 1862,		92
	Paid Members of the General Assembly of North-Carolina, Session of 1862-'63, as follows :		
	Giles Mebane,		
	Speaker Senate, Alamance Co.,		153 20
	Peter Adams, " Guilford "		124
	H. Adams, " Davidson "		136
	M. F. Arendell, " Carteret "		138
	W. H. Bagley, " Pasquotank "		143
	Bedford Brown, " Caswell "		113
	J. G. Carraway, " Martin "		133
	J. G. Dickson, " Duplin "		122 60
	M. O. Dickerson, " Rutherford "		128

Year ending September 30th, 1863.

1862.					
Dec.	E. G. Drake,	Senate,	Warren	Co., \$	79 40
	Jno. W. Ellis,	"	Columbus	"	143
	M. L. Eure,	"	Gates	"	38 80
	T. I. Faison,	"	Sampson	"	118
	W. A. Graham,	"	Orange	"	98
	Wash. Harris,	"	Franklin	"	118
	Jas. Holeman,	"	Person	"	114
	I. Jarrett,	"	Yadkin	"	139 40
	R. W. Lassiter,	"	Granville	"	112
	Giles Leitch,	"	Robeson	"	148
	D. McD. Lindsay,	"	Currituck	"	156
	J. E. Matthews,	"	Forsyth	"	133 60
	J. F. Murrill,	"	Onslow	"	134
	S. J. Neal,	"	McDowell	"	155
	David Outlaw,	"	Bertie	"	93 60
	Ed'wd Patrick,	"	Greene	"	103
	J. H. Powell,	"	Edgecombe	"	116
	J. G. Ramsay,	"	Rowan	"	138
	J. P. H. Russ,	"	Wake	"	116
	C. B. Sanders,	"	Johnston	"	100
	L. Q. Sharpe,	"	Iredell	"	136
	W. M. Shipp,	"	Henderson	"	159
	F. L. Simpson,	"	Rockingham	"	124
	J. B. Slaughter,	"	Hertford	"	140 40
	J. W. Smith,	"	Stanly	"	143
	C. D. Smith,	"	Macon	"	182
	W. C. Smith,	"	Anson	"	147
	W. P. Taylor,	"	Chatham	"	115
	A. J. Taylor,	"	Nash	"	127 60
	E. J. Warren,	"	Beaufort	"	133 60
	Jas. H. White,	"	Gaston	"	149
	Nath'l Whitford,	"	Craven	"	131
	C. W. Wooley,	"	Montgomery	"	142 40
	W. B. Wright,	"	Cumberland	"	120
	J. A. Young,	"	Mecklenburg	"	130 40
	R. B. Gilliam,				
	Speaker Commons,	Granville	Co.,		86
	T. A. Allison,	"	Iredell	"	141
	G. H. Alford,	"	Wake	"	111 20
	J. S. Amis,	"	Granville	"	120
	W. H. Avera,	"	Johnston	"	107

Comptroller's Report for the Fiscal

1862.			
Dec.	M. A. Bernhardt, Comm'ns, Caldwell Co.,	\$	150
	E. G. L. Barringer, " Montgomery	"	144
	R. L. Beall, " Davidson	"	132
	David Beam, " Cleaveland	"	140
	L. C. Benbury, " Chowan	"	154
	H. H. Best, " Greene	"	123
	Jas. Bond, " Bertie	"	75
	J. L. Brown, " Mecklenburg	"	142 60
	A. R. Bryan, " Rutherford	"	152
	J. H. Bryson, " Cherokee	"	192
	M. D. C. Bumpass, " Person	"	94
	Jno. Burgin, " Buncombe	"	164
	R. H. Burns, " Anson	"	138 30
	D. A. Bissell, " Sampson	"	76
	J. B. Carpenter, " Rutherford	"	158
	J. M. Carson, " Alexander	"	146 60
	D. M. Carter, " Beaufort	"	61 60
	David Cobb, " Edgecombe	"	118 20
	A. Costner, " Lincoln	"	126
	A. C. Cowles, " Yadkin	"	142 60
	W. F. Craig, " McDowell	"	156 20
	A. W. Davenport, " Gaston	"	130
	A. H. Davis, " Halifax	"	129
	W. W. Dunn, " Lenoir	"	124
	N. N. Fleming, " Rowan	"	134
	W. H. Flynt, " Stokes	"	128
	Jas. H. Foy, " Onslow	"	130
	J. M. Gentry, " Ashe	"	153
	W. J. Gilliam, " Rockingham	"	113 60
	R. W. Glenn, " Guilford	"	124
	Fafayette Greene, " Stanly	"	143
	E. C. Grier, " Mecklenburg	"	136 40
	E. Grissom, " Granville	"	112
	W. W. Hampton, " Wilkes	"	147
	W. S. Harris, " Cabarrus	"	140
	T. B. Harris, " Chatham	"	115
	S. S. Harrison, " Caswell	"	125
	J. R. Hawes, " New-Hanover	"	138
	L. Henderson, " Warren	"	117
	P. T. Henry, " Bertie	"	111
	Alex. Henry, " Henderson	"	184

Year ending September 30th, 1863.

1862.				
Dec.	W. J. Headen, Com'ns,	Chatham	Co., \$	117
	Jos. Hollinsworth,	Surry	"	114
	G. S. Hooper,	Catawba	"	136
	H. B. Howard,	Davie	"	135
	Wm. Horton,	Watauga	"	157 60
	S. M. Ingram,	Richmond	"	160 50
	W. H. Jenkins,	Granville	"	34
	H. Joyner,	Halifax	"	129
	T. I. Judkins,	Warren	"	121 20
	Jos. Keener,	Jackson	"	179
	A. Kelly,	Moore	"	120 80
	E. Kerner,	Forsyth	"	125
	Wm. Kirby,	Sampson	"	112 40
	Wm. Laws,	Wake	"	111 60
	C. Q. Lemmonds,	Union	"	146
	J. R. Logan,	Cleaveland	"	153 80
	Wm. Long,	Caswell	"	116
	Sam'l L. Love,	Haywood	"	174
	J. M. Lyle,	Macon	"	182
	E. L. Mann,	Hyde	"	126 60
	W. E. Mann,	Pasquotank	"	152 40
	W. H. Manning,	Gates	"	141 80
	R. Y. McAden,	Alamance	"	114
	Jno. McCormick,	Harnett	"	117 60
	Neill McKay,	Harnett	"	95 60
	Neill McNeill,	Robeson	"	124 90
	Murdock McRae,	Robeson	"	126
	J. P. Nissen,	Forsythe	"	130 60
	John Parks,	Burke	"	153 40
	W. N. Patterson,	Orange	"	115 20
	A. W. Pearce,	Franklin	"	118
	W. W. Pœbles,	Northampton	"	130
	S. J. Person,	New-Hanover	"	134
	J. T. Reynolds,	Rockingham	"	120 20
	P. Richardson,	Anson	"	147 60
	J. H. Riddick,	Perquimans	"	147 40
	A. E. Rhodes,	Jones	"	134
	M. S. Robbins,	Randolph	"	132
	J. R. Robason,	Martin	"	128
	J. W. Russ,	Bladen	"	143 20
	D. L. Russell,	Brunswick	"	96 80
	J. G. Shepherd,	Cumberland	"	114

Comptroller's Report for the Fiscal

1862.			
Dec.	M. S. Sherwood, Com's, Guilford	Co., \$	124
	F. E. Shober, " Rowan	"	134
	W. R. Smith, " Guilford	"	122
	J. D. Stanford, " Duplin	"	96
	Eli Spruill, " Tyrrel	"	164
	M. Q. Waddell, " Chatham	"	159 12
	J. T. Stancell, " Northampton	"	118 80
	Jesse Wallen, " Madison	"	167 20
	Henry Walser, " Davidson	"	133 40
	E. F. Watson, " Alamance	"	114
	E. M. Wellborn, " Wilkes	"	147
	H. G. Williams, " Nash	"	129
	Seth Woodall, " Johnston	"	107
	Jonathan Worth, " Randolph	"	132
	John Young, " Iredell	"	139 80
	D. M. Young, " Yancey	"	163
	C. R. Thomas, Principal Clerk of Senate,		244 80
	L. C. Edwards, Assistant Clerk of Senate,		226
	W. J. Page, Principal Doorkeeper of Senate,		146
	C. C. Tally, Ass't Doorkeeper of Senate,		125
	H. E. Colton, Principal Clerk House of Commons,		258 60
	J. A. Stanly, Assistant Clerk House of Commons,		247 60
	W. S. Webster, Principal Doorkeeper House of Commons,		130
	Jno. H. Hill, Assistant Doorkeeper House of Commons,		144
	W. A. Huske, Engrossing Clerk,		172
	T. H. Hill, Engrossing Clerk,		125
	M. J. Moore, Engrossing Clerk,		149 40
	W. J. Page, Principal Doorkeeper Senate, extra compensation under resolution,		50
	C. C. Tally, Assistant Doorkeeper Senate, extra compensation under resolution,		50
	W. S. Webster, Principal Doorkeeper House of Commons, extra compensation under resolution,		50
	John H. Hill, Ass'nt Doorkeeper House of Commons, extra compensation under resolution,		50

Year ending September 30th, 1863.

1862.		
Dec.	Sundry Sheriffs, for making returns of Governor's election in August, 1862,	\$ 100
	W. E. Anderson, Treasurer Insane Asylum of North-Carolina, on account of said Asylum,	20,000
	Sundry persons, interest on N. C. Treasury Notes,	274 01
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds of North-Carolina,	3,483
	Sinking Fund of North-Carolina,	4,965
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds of North-Carolina,	12,920
	Sinking Fund of North-Carolina,	6,320
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company,	540
	Sundry Banks, interest and discount on State Loans, as follows :	
	Bank of Clarendon, (Discount,)	1,080
	Bank of Clarendon, (Discount,)	1,020
	Bank of Fayetteville, (Interest,)	510
	Branch Bank of Lexington, Graham,	656 67
	Bank of North-Carolina,	938 20
	Bank of Yanceyville,	66 65
	Farmers' Bank of North-Carolina, (Interest and Discount,)	3,395 87
	W. H. Battle, Judge Supreme Court, his 4th quarter's salary for 1862,	625
	M. E. Manly, Judge Supreme Court, his 4th quarter's salary for 1862,	625
	John Kerr, Judge Superior Courts, for 14 certificates, (1 double) from 6th Circuit, Fall, 1862,	1,245
	J. W. Osborne, Judge Superior Courts, for 5 certificates from 4th Circuit, Fall, 1862,	406 25
	R. M. Saunders, Judge Superior Courts, for 4 certificates from 7th Circuit, Fall, 1862,	360
	J. L. Bailey, Judge Superior Courts, for 1 certificate from 7th Circuit, Fall, 1862,	90

Comptroller's Report for the Fiscal

1862.		
Dec.	A. S. Merrimon, Solicitor, for 12 certificates from 7th Circuit, Fall, 1862,	\$ 240
	G. W. Logan, Solicitor <i>pro tem.</i> , for 1 certificate from 7th Circuit, Fall, 1862,	20
	W. H. Bailey, Solicitor <i>pro tem.</i> , for 1 certificate from 7th Circuit, Fall, 1862,	20
	H. A. Gilliam, Attorney General <i>pro tem.</i> , for 2 certificates from 3d Circuit, Fall, 1862,	40
	E. A. Thomson, Solicitor <i>pro tem.</i> , for 1 certificate from 2d Circuit, Fall, 1862,	20
	J. J. Bruner, for printing and putting up State's portion of No. 3, Vol. 8 of Jones' Law, and No. 3, Vol. 6 of Jones' Equity,	300
	H. C. Jones, Reporter of Supreme Court, his salary for 1862,	600
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Departm't,	50,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	20,000
	Wm. K. Lane, for cotton sold the State,	20,429 68
	Z. B. Vance, Governor of North-Carolina, in State Coupon Bonds, for the use of the State Agent at Halifax, Nova Scotia,	5,000
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	200,000
	Capt. C. W. Garrett, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Depaatment,	100,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	20,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	1,000
	T. D. Hogg, Capt. Ordinance, for the use of that Department,	10,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	2,000
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	214,000

Year ending September 30th. 1863.

1862.		
Dec.	P. H. Winston, Jr., his 4th quarter's salary for 1862, as a member of the Board of Claims,	\$ 500
	S. F. Phillips, on account of salary as a member of the Board of Claims,	250
	F. Nash, his compensation as Secretary of the Board of Claims,	124
	Mrs. M. A. E. Ramsay, for services of her son, Wm. H. Ramsay, as messenger of the Board of Claims,	11 25
	R. Dobbin, for services of his son, Theodore, as messenger of the Board of Claims,	15
	Thomas E. Skinner, under resolution of General Assembly, in favor of Thomas E. and C. W. Skinner,	2,174 75
	The following persons, under Ordinance of the Convention in favor of claims allowed by Board of Claims:	
	John Cohoon,	59 92
	Ellis & Mitchell,	60 42
	H. A. Bagg, Treasurer Commissioners of town of Wilmington,	25,000
	Sundry Sheriffs, for making returns of Presidential election in Nov., 1861,	191 83
	C. C. Covington, public tax refunded under resolution of General Assembly,	6 84
	T. H. Hill, public tax refunded under resolution of General Assembly,	5
	George T. Cooke, Postmaster, Raleigh, postage account of Treasury Departm't,	6 67
	John W. Syme, printing 182 copies of Ordinances and Resolutions of State Convention,	318 50
	John Spelman, printing Comptroller's Report for fiscal year ending September 30, 1861,	390 23
	Sundry Sheriffs, for making returns of Senatorial elections in August, 1862,	21 66
	R. H. Page, Secretary of State, his 4th quarter's salary for 1862,	250
	O. H. Perry, his 4th quarter's salary for	

Comptroller's Report for the Fiscal

1862. Dec.	1862, as State Librarian, and for services to Cabinet of Minerals,	\$ 112 50
	C. R. Thomas, principal of certificate No. 172, of 6 <i>per cent.</i> convertible State Stock, with interest,	508 75
	W. H. Jones, for certificate No. 1,143, of 6 <i>per cent.</i> convertible State Stock, with interest,	10,233 33
	Sundry Banks, principal of Notes for loans to meet State liabilities, as follows :	
	Bank of Fayetteville,	180,000
	Branch Bank of Lexington, Graham,	20,000
	Bank of North-Carolina,	400,000
	Bank of Yanceyville,	50,000
	Farmers' Bank of North-Carolina,	25,000
	D. King, Superintendent of Capitol, his 4th quarter's salary for 1862,	65
	D. W. Courts, Public Treasurer, his 4th quarter's salary for 1862,	625
	W. R. Richardson, Chief Clerk to Public Treasurer, his 4th quarter's salary for 1862,	300
	B. W. Starke, Assistant Clerk to Public Treasurer, his 4th quarter's salary for 1862,	187 50
	Taken up from sundry persons during this month, State Treasury Notes, bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of North-Carolina, passed and ratified the 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i> State Coupon Bonds :	
	Notes of the denomination of \$100,	6,000
	Notes of the denomination of \$ 50,	1,750
	Notes of the denomination of \$ 10,	610
	Sundry persons, for services in Treasury Department, as follows :	
	L. S. Perry,	122 50
	O. H. Perry,	105

Year ending September 30th, 1863.

1862.		
Dec.	S. H. Young,	\$ 930 15
	R. F. Jones,	62 15
	W. H. Dodd,	209 15
	J. J. Lansdell,	68 07
	Andrew Syme,	5
	Henry Hardie,	288
	J. W. Albertson,	473
	T. E. Steele,	43 35
	R. M. Jones,	453 80
	J. T. Paterson & Co., Columbia, S. C., printing and engraving North-Carolina Treasury Notes,	5,631 08
	J. T. Paterson & Co., Columbia S. C., printing and engraving North-Carolina Treasury Notes,	2,447 46
	John Spelman, for printing done for Treasury Department,	106 42
	Sundry telegraphic dispatches, sent and received during November, 1862,	17 75
	J. C. Pinnix, Clerk Superior Court, Cas- well county, for payment of seal pur- chased for said Court,	40
	Southern Express Company, freight on sundry packages and boxes,	60 50
	W. N. Patterson, under resolution of General Assembly,	75
	L. Greene, under resolution of General Assembly,	4 80
	P. G. Smith, under resolution of General Assembly,	101 25
	C. P. Bryson, under resolution of General Assembly,	210
	Pulaski Cowper, Private Sec't'ry of Gov. Clark, for sealing 3,486 State Bonds,	348 60
	E. B. Drake, for publishing in Iredell <i>Express</i> , Governor's proclamations,	25
	DeCarteret & Armstrong, for binding Ordinances of State Convention and lettering books in State Library,	22 60
	Dennis Heartt, for publishing in Hills- boro' <i>Recorder</i> , proclamation of the Governor,	5 50

Comptroller's Report for the Fiscal

1862.		
Dec.	R. H. Battle, Jr., Private Secretary, for sealing State Bonds,	\$ 112 70
	R. H. Battle, Jr., Private Secretary, for sealing State Bonds,	24 60
	D. King, for payment of wages of servant at Capitol from October 1st, 1862, to January 1st, 1863,	45
	Sundry dispatches sent and received during December, 1862.	35 17
	J. G. Winter, Augusta, Ga., for bank note paper furnished the State,	180
	————— for bringing package money from Yanceyville,	16
	Taken up from sundry persons during this month mutilated State Treasury Notes,	293 35
1863.		
Jan.	R. H. Maury & Co., accrued interest on 8 <i>per cent.</i> certificates of stock,	485 03
	S. F. Phillips, Auditor of Public Accounts, on account of contingent expenses of that Department,	160
	W. H. Hamilton, Superintendent of Capitol Square, his 4th quarter's salary for 1862,	75
	C. H. Brogden, Comptroller of N. C., his 4th quarter's salary for 1862,	375
	Isacc R. Hunter, Sheriff of Gates county, for making return of Congressional election in November, 1861,	11 83
	James H. Moore, for copying Journals of State Convention,	100
	Expenses of meeting of Council of State, held January 8, 1863,	232 20
	W. H. Ramsay, his salary as messenger of the Governor from November 20th, 1862, to January 31st, 1863,	72
	Sundry Members of the General Assembly of North-Carolina, Session 1862-'63, as follows:	
	J. W. Ellis, Senate, Columbus Co.,	77
	W. M. Baldwin, Com'ns, Columbus " "	85

Year ending September 30th, 1863.

1863.			
Jan.	D. A. Bizzell, Com'ns, Sampson Co.,	\$	49
	M. K. Crawford, " Wayne "		118
	E. C. Grier, " Mecklenburg "		73 40
	G. S. Hooper, " Catawba "		71
	C. Perkins, " Pitt "		155
	B. B. Rives, " Wayne "		118
	J. A. Vann, " Hertford "		132
	C. R. Thomas, extra compensation allowed him as Principal Clerk of the Senate,		100
	E. Emmons, Jr., Assistant State Geologist, his 3rd and 4th quarter's salary for 1862,		750
	M. A. Curtis, Assistant State Geologist, his 4th quarter's salary for 1862,		125
	W. E. Anderson, Treasurer Insane Asylum, of North-Carolina, on account of said Asylum,		10,000
	Sundry persons, interest on 6 per cent. State Coupon Bonds of North-Carolina,		40,569
	Sinking Fund of North-Carolina, interest on 6 per cent. State Coupon Bonds,		8,745
	Sundry persons, interest on 8 per cent. State Coupon Bonds of N. C.,		14,240
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company,		2,475
	Bank of Clarendon, Discount on note of \$19,277 83,		577 83
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,		2,175
	Sundry persons, interest on State Treasury Notes,		144 21
	R. M. Pearson, Chief Justice of Supreme Court of North-Carolina, his 4th quarter's salary for 1862,		625
	J. L. Bailey, Judge Superior Courts for 11 certificates from 5th Circuit, Fall, 1862,		893 75
	E. B. Freeman, Clerk Superior Court, as follows:		

Comptroller's Report for the Fiscal

1863.		
Jan.	His last half year's salary for 1862,	\$ 150
	Recording 1,401 pages, at 30 cts. <i>per</i> page,	420 30
	For payment of 3 dockets for Supreme Court,	3
	R. S. French, Judge Superior Courts, his 2nd half year's salary for 1862,	975
	George Howard, Jr., Judge Superior Courts, his 2nd half year's salary for 1862,	975
	Jas. E. Kerr, Solicitor, for 2 certificates from 6th Circuit, Fall, 1862,	40
	A. S. Merrimon, Solicitor, for 2 certificates from 7th Circuit, Fall, 1862,	40
	Robert Strange Solicitor, for 1 certificate from 5th Circuit, Fall, 1862,	20
	George Howard, Jr., Judge Superior Courts, for holding Court of Oyer and Terminer for Duplin county,	90
	B. F. Moore, his 4th quarter's salary for 1862, as a member of the Board of Claims,	500
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	20,000
	Mrs. M. A. Mosely, for cotton furnished the State,	3,085 94
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	40,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	25,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	40,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	100,000
	John Black, Attorney, for payment of transportation services of steamers in the Eastern waters of the State,	245
	J. W. Killion, on account of bounty and wages, for services in the army of his son, M. L. Killion,	89 75
	Lafayette Thrower, for payment of transportation service of schooner "Alice,"	170 70
	Dr. Edward Warren, Surgeon General of	

Year ending September 30th, 1863.

1863. Jan.	N. C., for the use of the Medical Department,	\$ 3,000
	W. E. Hollowell, for articles furnished for military uniforms,	120 40
	Capt. T. D. Hogg, in charge of Ordnance, for the use of that Department,	25,000
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	40,000
	Maj. John Devereux, A. Q. M., for the use of the Quartermaster's Department,	86,000
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	40,000
	Dr. Edward Warren, Surgeon General of N. C., for the use of the Medical Department,	20,000
	Alex. Kelly, Agent for Moore county, for shoes furnished Capt. J. S. Bryan's Company, 19th Reg't N. C. Troops,	84 50
	Thomas J. Mitchell, amount due him <i>per</i> account as Quartermaster 16th Reg't N. C. Militia,	9 13
	N. A. Ramsay, expenses incurred in the arrest of Jacob Rich, a deserter from 5th Regiment N. C. Troops,	80
	W. S. Copeland, amount allowed Jesse Drew and others, under Ordinances of Convention,	100
	R. F. Simonton, Treasurer Western N. C. R. R., for transporting freight and troops over said road,	920 78
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	100,000
	A. B. Chunn, for wood furnished 25th Regiment N. C. Troops,	42
	R. Dobbin, for 4 days service of his son, Theodore, as messenger of the Board of Claims,	3
	Maj. John Devereux, A. Q. M., for the use of the Quartermaster's Department,	350,000
	Capt. James Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Isaac R. Hunter, Sheriff of Gates county,	

Comptroller's Report for the Fiscal

1863.		
Jan.	for making returns of Presidential election in November, 1861,	\$ 35 83
	Lewis Williamson, late Sheriff of Columbus county, under resolution of General Assembly 1862-'63.	1,000
	Isaac R. Hunter, Sheriff of Gates county, mileage and <i>per diem</i> for settling State Taxes for the year 1861,	29 66
	O. H. Perry, State Librarian, for payment of subscription to papers and periodicals for State Library for 1863,	36 20
	Sundry persons, for services in Treasury Department, as follows:	
	Andrew Syme,	123 28
	J. J. Lansdell,	32 10
	O. H. Perry,	37 80
	W. O. Fowler,	36
	R. F. Jones,	16 20
	Sundry persons, for publishing proclamation's of the Governor, as follows:	
	John W. Syme, Raleigh <i>Register</i> ,	5
	J. L. Pennington, Daily <i>Progress</i> ,	8
	R. L. Abernathy & Co., <i>Enterprise</i> ,	7 50
	John W. Gorman, Carolina <i>Flag</i> ,	10 50
	C. W. Fenton Wadesboro' <i>Argus</i> ,	13 50
	E. H. Britton, Charlotte <i>Bulletin</i> ,	75 25
	M. S. Sherwood, Greensboro' <i>Patriot</i> ,	52 88
	Southern Express Company, freight on sundry packages and boxes,	257 40
	W. G. Strickland, for wood furnished the State,	712 50
	D. King, for payment of articles purchased for State offices and for repairs about Capitol,	17 67
	B. G. Worth & Co., for letter-book and ink furnished Treasurer's Office,	12 50
	R. H. Battle, Jr., Private Secretary, for sealing 597 State Bonds,	59 70
	R. H. Maury & Co., freight on Bonds,	103 50
	W. T. Womble, for services in numbering Treasury Notes,	4 80

Year, ending September 30th, 1863.

1863.			
Jan.	J. H. Moore, expenses to Lincolton N. C., to purchase paper,	\$	26 70
	J. L. Pennington, advertising for Public Treasurer,		12 50
	Wm. Utley, freight on copying press from Fayetteville,		1
	Forest Manufacturing Company, for one blank book furnished Treasurer's Office,		20
	John A. Lancaster & Son, Richmond, Va., for bank note paper furnished the State,		2,261
	James T. Paterson & Co., Augusta, Ga., engraving North-Carolina Treasury Notes and printing State Coupon Bonds,		1,973 25
	Geo. T. Cooke, Postmaster, Raleigh, for stamps furnished Treasurer's Office,		10
Feb.	S. H. Young, Treasurer N. C. Institution for the Deaf and Dumb and the Blind, on account of appropriation of General Assembly, 1862-'63, for establishing a Shoe Manufacturing Department in said Institution,		500
	Wm. H. Ramsay, on account of salary as messenger of the Governor,		28
	Paid Members of the General Assembly of North-Carolina, 2nd Session, 1863, as follows:		
	Giles Mebane,		
	Speaker Senate, Alamance Co.,		109 20
	H. Adams, " Davidson "		99
	Peter Adams, " Guilford "		91
	M. F. Arendell, " Carteret "		149 12
	W. H. Bagley, " Pasquotank "		100
	E. J. Blount, " Pitt "		
	1st and 2nd Ses.,		152 80
	Bedford Brown, " Caswell "		65
	J. G. Carraway, " Martin "		102
	W. S. Copeland " Northampton "		
	1st and 2nd Ses.,		212
	J. G. Dickson, " Duplin "		85 60
	M. O. Dickerson, " Ratherford "		122

Comptroller's Report for the Fiscal

1863.				
Feb.	E. D. Drake,	Senate, Warren	Co., \$	85 40
	M. L. Eure,	" Gates	"	38 80
	T. I. Faison,	" Sampson	"	92 40
	W. A. Graham,	" Orange	"	74
	E. W. Hall,	" New Hanover	"	
		1st and 2nd Ses.,		217 12
	Wash. Harris,	" Franklin	"	70
	Jas. Holeman,	" Person	"	78
	I. Jarrett,	" Yadkin	"	101 20
	W. D. Jones,	" Wake	"	78
	W. K. Lane,	" Wayne	"	
		1st and 2nd Ses.,		137
	R. W. Lassiter,	" Granville	"	82
	Giles Leitch,	" Robeson	"	109
	D. McD. Lindsay,	" Currituck	"	116
	J. E. Matthews,	" Forsyth	"	91 40
	J. F. Murrill,	" Onslow	"	101
	S. J. Neal,	" McDowell	"	104
	David Outlaw,	" Bertie	"	72 60
	Ed'wd Patrick,	" Greene	"	88
	M. Patton,	" Buncombe	"	103
	J. H. Powell,	" Edgecombe	"	92
	J. G. Ramsay,	" Rowan	"	48
	C. B. Sanders,	" Johnston	"	73
	F. L. Simpson,	" Rockingham	"	82
	L. Q. Sharpe,	" Iredell	"	106
	J. B. Slaughter,	" Hertford	"	104 60
	W. C. Smith,	" Anson	"	108
	C. D. Smith,	" Macon	"	149
	J. W. Smith,	" Stanly	"	107
	W. P. Taylor,	" Chatham	"	67
	A. J. Taylor,	" Nash	"	81 80
	E. J. Warren,	" Beaufort	"	106 60
	Nath'l Whitford,	" Craven	"	98 80
	Jas. H. White,	" Gaston	"	113
	W. L. Wiggins,	" Halifax	"	
		1st and 2nd Ses.,		210
	C. W. Wooley,	" Montgomery	"	93 10
	W. B. Wright,	" Cumberland	"	84
	J. A. Young,	" Mecklenburg	"	109 20
	T. A. Allison,	" Iredell	"	108
	B. G. Albritton,	" Pitt	"	194

Year ending September 30th, 1863.

1863.				
Feb.	G. H. Alford, Com'ns,	Wake	Co., \$	78 20
	J. S. Amis,	"	Granville	" 84
	W. H. Avera,	"	Johnston	" 77
	E. G. L. Barringer,	"	Montgomery	" 108 80
	R. L. Beall,	"	Davidson	" 99
	David Beam,	"	Cleaveland	" 107
	L. C. Benbury,	"	Chowan	" 121
	M. A. Bernhardt,	"	Caldwell	" 117
	John Berry,	"	Orange	"
		1st and 2nd Ses.,		196 80
	H. H. Best,	"	Greene	" 90
	J. L. Brown,	"	Mecklenburg	" 107
	A. R. Bryan,	"	Rutherford	" 125
	J. H. Bryson,	"	Cherokee	" 159
	M. D. C. Bumpass,	"	Person	" 85
	Jno. Burgin,	"	Buncombe	" 131
	R. H. Burns,	"	Anson	" 90 60
	Robert Bynum,	"	Edgecombe	"
		1st and 2nd Ses.,		163
	J. B. Carpenter,	"	Rutherford	" 122
	J. M. Carson,	"	Alexander	" 108
	David Cobb,	"	Edgecombe	" 94
	A. Costner,	"	Lincoln	" 114 60
	A. C. Cowles,	"	Yadkin	" 109 60
	W. F. Craig,	"	McDowell	" 123
	M. K. Crawford,	"	Wayne	" 85
	A. W. Davenport,	"	Gaston	" 89
	A. H. Davis,	"	Halifax	" 82
	W. W. Dunn,	"	Lenoir	" 91
	W. A. Duke,	"	Camden	" 105 20
	N. N. Fleming,	"	Rowan	" 80
	W. H. Flynt,	"	Stokes	" 98
	J. H. Foust,	"	Randolph	" 90
	D. G. Fowle,	"	Wake	"
		1st and 2nd Ses.,		183
	Jas. H. Foy,	"	Onslow	" 97
	J. M. Gentry,	"	Ashe	" 117
	Forney George,	"	Columbus	" 62
	W. J. Gilliam,	"	Rockingham	" 78 20
	R. W. Glenn,	"	Guilford	" 88
	Fafayette Greene,	"	Stanly	" 107
	W. W. Hampton,	"	Wilkes	" 114

Comptroller's Report for the Fiscal

1863.					
Feb.	W. S. Harris,	Com's,	Cabarrus	Co.,	\$ 80
	T. B. Harris,	"	Chatham	"	82 50
	S. S. Harrison,	"	Caswell	"	92
	J. R. Hawes,	"	New-Hanover	"	97
	W. J. Headen,	"	Chatham	"	84
	L. Henderson,	"	Warren	"	78
	P. T. Henry,	"	Bertie	"	113 60
	Alex. Henry,	"	Henderson	"	151
	L. W. Hodges,	"	Duplin	"	
			1st and 2nd Ses.,		198
	Jos. Hollinsworth,	"	Surry	"	81
	H. B. Howard,	"	Davie	"	100 10
	Wm. Horton,	"	Watauga	"	124 60
	S. M. Ingram,	"	Richmond	"	115
	W. H. Jenkins,	"	Granville	"	85
	H. Joyner,	"	Halifax	"	94
	T. I. Judkins,	"	Warren	"	87 80
	Jos. Keener,	"	Jackson	"	156 70
	A. Kelly,	"	Moore	"	84 80
	E. Kerner,	"	Forsyth	"	94 60
	Wm. Kirby,	"	Sampson	"	204
	Wm. Laws,	"	Wake	"	78 60
	C. Q. Lemmonds,	"	Union	"	98
	J. R. Logan,	"	Cleaveland	"	120
	Wm. Long,	"	Caswell	"	66
	Sam'l L. Love,	"	Haywood	"	141
	J. M. Lyle,	"	Macon	"	149
	E. L. Mann,	"	Hyde	"	128
	W. E. Mann,	"	Pasquotank	"	109
	W. H. Manning,	"	Gates	"	115 40
	R. Y. McAden,	"	Alamance	"	94
	Jno. McCormick,	"	Harnett	"	84 60
	Neill McKay,	"	Harnett	"	81
	Neill McNeill,	"	Robeson	"	91 40
	Murdock McRae,	"	Robeson	"	114
	J. P. Nissen,	"	Forsythe	"	58 60
	John Parks,	"	Burke	"	120 40
	W. N. Patterson,	"	Orange	"	79 20
	A. W. Pearce, Jr.,	"	Franklin	"	86
	W. W. Peebles,	"	Northampton	"	97
	S. J. Person,	"	New-Hanover	"	139 12
	J. T. Reynolds,	"	Rockingham	"	81 20

Year ending September 30th, 1863.

1863.				
Feb.	P. Richardson, Com's,	Anson	Co., \$	131 60
	J. H. Riddick,	" Perquimans	"	128 40
	B. B. Rives,	" Wayne	"	85
	A. E. Rhodes,	" Jones	"	101
	M. S. Robbins,	" Randolph	"	96
	J. R. Robason,	" Martin	"	101 40
	J. W. Russ,	" Bladen	"	106 80
	D. L. Russell,	" Brunswick	"	55 20
	R. A. Russell,	" Craven	"	199
	J. G. Shepherd,	" Cumberland	"	87
	M. S. Sherwood,	" Guilford	"	88
	F. E. Shober,	" Rowan	"	101
	Jas. H. Smith,	" Washington	"	116 20
	Eli Spruill,	" Tyrrel	"	116
	J. D. Stanford,	" Duplin	"	72
	J. T. Stancell,	" Northampton	"	78
	M. Q. Waddell,	" Chatham	"	81 60
	Jesse Wallen,	" Madison	"	135
	Henry Walser,	" Davidson	"	73 40
	E. F. Watson,	" Alamance	"	90
	E. M. Wellborn,	" Wilkes	"	111
	H. G. Williams,	" Nash	"	95
	Seth Woodall,	" Johnston	"	77
	John Young,	" Iredell	"	103 80
	D. M. Young,	" Yancey	"	130
	C. R. Thomas, Principal Clerk of Senate,			179 40
	L. C. Edwards, Assistant Clerk of Senate,			160
	W. J. Page, Principal Doorkeeper of Senate,			113
	C. C. Tally, Ass't Doorkeeper of Senate,			98
	J. A. Stanly, Assistant Clerk House of Commons,			181 60
	W. S. Webster, Principal Doorkeeper House of Commons,			97
	Jno. H. Hill, Assistant Doorkeeper House of Commons,			117
	W. A. Huske, Engrossing Clerk,			137
	T. H. Hill, Engrossing Clerk,			125
	M. J. Moore, Engrossing Clerk,			149 40
	Sundry temporary Assistant Engrossing Clerks, as follows :			
	Jos. Small,			20

Comptroller's Report for the Fiscal

1863.		
Feb,	Henry Hardie,	\$ 20
	J. J. Lansdell,	20
	O. H. Perry,	15
	Sundry officers of the General Assembly, extra compensation, as follows :	
	C. R. Thomas, Principal Clerk of Senate,	100
	L. C. Edwards, Assistant Clerk of Senate,	100
	W. J. Page, Principal Doorkeeper of Senate,	50
	C. C. Tally, Ass't Doorkeeper of Senate,	50
	J. A. Stanly, Ass't Clerk House of Com- mons,	100
	W. S. Webster, Principal Doorkeeper of House Commons,	50
	Jno H. Hill, Assistant Doorkeeper House of Commons,	50
	W. A. Huske, Engrossing Clerk,	75
	T. H. Hill, Engrossing Clerk,	75
	M. J. Moore, Engrossing Clerk,	75
	C. R. Thomas, Principal Clerk of the Sen- ate, his compensation for transcribing Journals of the Senate, in pursuance of Sec. 10, Chap. 102, Revised Code,	60
	T. C. Humphries, Sheriff of Currituck county, for making return of Gover- nor's election in August, 1862,	55
	Sundry persons, interest on Bonds of Fayetteville & Western Plankroad Co.,	330
	Sundry Banks, interest on State Loans, as follows :	
	Bank of North-Carolina,	233 40
	Bank of Clarendon,	1,854
	Branch Bank of Cape Fear, Salisbury,	1,290
	Catharine Kendall, interest on State Reg- istered Bond,	30
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds of N. C.,	17,205
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds of N. C.,	2,540
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Naviga- tion Company,	705

Year ending September 30th, 1863.

1863.		
Feb.	Sundry persons, interest on State Treasury Notes,	\$ 1,017 ⁶⁷
	Capt. W. B. Gulick, Paymaster, for the use of that Department	100,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000
	Ashe county, <i>per</i> J. M. Gentry, transportation furnished for troops from Jefferson to Johnson's Depot, Tennessee,	441 ⁸⁶
	James Wilson, for military stores furnished R. Bunn, Military Storekeeper at Wilmington, N. C.,	726 ⁸⁰
	John Flanigan, iron furnished for battery at Hamilton, N. C.,	17 ¹⁰
	A. E. Baird, for rent and damage of his premises at Asheville, N. C., by Col. D. Coleman's Regiment,	256
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Thos. Goodlake, for services of wagon in hauling for 25th Regiment N. C. Troops,	20
	E. Sluder, for services of wagon and horses in hauling for 25th Regiment N. C. Troops,	37 ⁵⁰
	W. W. Smith, straw furnished 25th Reg't N. C. T., and board of portion of said Regiment in April, 1862,	65
	W. R. Baird, for wood furnished Camp Patton, near Asheville, N. C.,	532
	H. F. Wostenholmes, board expenses at Camp Patton, N. C.,	663
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	50,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	100,000
	Alexander Henry, for Henderson county, amount due said county, as <i>per</i> statement of Auditor of Public Accounts,	69 ¹⁸
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000

Comptroller's Report for the Fiscal

1863.		
Feb.	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	\$ 100,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department	100,000
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	100,000
	Maj. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	150,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	30,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	25,000
	Sundry persons, under resolutions of General Assembly, 1862-'63, in favor of claims allowed by Board of Claims, as follows :	
	Yadkin county, <i>per</i> Isaac Jarratt,	607 01
	Summey, Spears & Co.,	231 88
	Gains, Deason & Co.,	24 35
	W. W. McDowell,	50
	Joshua Barnes,	39 45
	J. W. Harding,	58
	R. W. Taylor, Adm'r,	182 41
	J. W. Coker,	111 87
	L. T. Parsons,	38 13
	W. D. Coker,	39 51
	Peter Clark,	10
	George Clark,	20
	Thomas Clark,	25
	R. W. Taylor, Adm'r,	130
	Daniel & Ferguson,	16
	W. H. Garriss,	99 53
	Thos. H. Long,	21
	S. J. Neal,	781 90
	S. G. Barrington,	125
	Kidder & Martin,	130 54
	James. W. Freeman, for services rendered in Fair Grounds Hospital, under resolution of General Assembly,	300
	P. K. Dickinson, Agent for Wilmington	

Year ending September 30th, 1863.

1863.		
Feb.	and Weldon Railroad Company, for transportation of troops, stores, &c., over said road,	\$ 6,114 63
	J. B. Gordon, on account of claim allowed by Board of Claims,	16 57
	M. L. Brittain, under resolution of General Assembly, for clothing furnished 39th Regiment N. C. Troops,	641 94
	Maj. James E. Jones, for drilling officers of 45th and 46th Regiments N. C., Militia, in pursuance of Sec. 26 of Militia Law of N. C.,	6
	P. H. Winston, Jr., balance due him on account of salary as a member of the Board of Claims,	83 33
	T. C. Humphries, Sheriff of Currituck county, for making returns, Congressional, Presidential and Senatorial elections in 1861-'62,	80 13
	Taken up during this month from sundry persons, mutilated State Treas'ry Notes, George T. Cooke, Postmaster, Raleigh, postage accounts of the several departments in Capitol, as follows :	218 73
	Executive Department,	45
	State Department,	20
	Treasury Department,	20
	Sundry persons, public tax refunded under resolution of General Assembly, as follows :	
	E. M. Wellborn,	82
	B. J. Dunlap,	30 05
	A. A. Wiseman,	52
	A. B. Downs,	111 55
	M. C. Gulley,	3 97
	Sundry persons, under resolutions of General Assembly, as follows :	
	R. V. Blackstock,	39 26
	J. B. Davis,	5 46
	W. L. Shannon,	80
	Bank of North-Carolina, in full of Note for loan to the State,	200,000

Comptroller's Report for the Fiscal

1863.		
Feb.	Branch Bank of Cape Fear, Salisbury, in full of Note for loan to the State,	\$ 30,000
	Catharine Kendall, principal of 1 State Registered Bond,	1,000
	Sundry persons, for services in Treasury Department, as follows:	
	Henry Hardie,	34 20
	L. S. Perry,	35 10
	B. F. Jones,	18
	S. H. Young,	122 40
	Jos. B. Hinton,	7 20
	R. M. Jones,	86 10
	Southern Express Company, freight on sundry packages,	394 50
	D. King, for preparing Legislative Halls in Capitol for reception of the General Assembly of 1860 and '62,	20
	W. E. Dulin, for Southern Telegraph Company, sundry dispatches,	83 16
	R. H. Battle, Jr., Private Secretary, for sealing 150 State Bonds,	15
	S. S. Hicks, under resolution of General Assembly, for articles furnished State,	25
	Sundry persons, for publishing proclamation's of the Governor, as follows:	
	J. L. Pennington, Daily <i>Progress</i> ,	42
	John W. Syme, Raleigh <i>Register</i> ,	18
	J. J. Bruner, Salisbury <i>Watchman</i> ,	36 50
	T. S. W. Mott, Church <i>Intelligencer</i> ,	22
	E. J. Hale & Sons, Fayetteville <i>Observer</i> ,	28 20
	L. V. Blum, Peoples' <i>Press</i> ,	36 25
	C. N. B. Evans, Milton <i>Chronicle</i> ,	38
	Hallyburton & Williams, Mountain <i>Mercury</i> ,	8
	Wm. Dedman, Henderson <i>Times</i> ,	29 90
	R. H. Battle, Jr., Attorney, for N. C. <i>Presbyterian</i> ,	24 60
	Thomas Ruffin, expenses to and from Richmond, Va., on business for the State,	27 75
	A. C. Cowles, expenses to and from Richmond, Va., on business for the State,	48 25

Year ending September 30th, 1863.

1863.			
Feb.	H. E. Colton, for stamping, &c., 108,400		
	State Treasury Notes,	\$	315
	Henry Fendt, for candles furnished the State,		41 25
	Taken up from sundry persons during this month, State Treasury Notes, bearing interest at 6 <i>per cent. per annum</i> , and payable at the public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., passed and ratified the 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i>		
	State Coupon Bonds :		
	Notes of the denomination of \$100,	16,4000	
	Notes of the denomination of \$ 50,	650	
	Notes of the denomination of \$ 10,	570	
M'ch.	Sundry persons, accrued interest on 8 <i>per cent.</i> certificates of stock of N. C.,	396	24
	Sundry counties, first instalment under "An Act for the relief of the wives and families of soldiers in the army," as follows:		
	Warren Co., Jacob Parker, Com'r,	1,948	96
	Alamance " Thos. C. Foust, "	3,161	97
	Wake " J. F. Hutchins, "	6,520	30
	Davidson " Alfred Hargrave, "	5,296	22
	Cumberland " W. McL. McKay, "	3,785	10
	Davie " B. Bailey, "	2,375	74
	Forsyth " E. A. Vogler, "	4,242	35
	Greene " R. W. Best, "	1,514	68
	Pitt " Amos Evans, "	2,961	25
	Alexander " Alfred Carson, "	2,134	64
	Robeson " Wm. J. Brown, "	3,398	31
	Onslow " Christ'phr Stevens, "	2,057	84
	Polk " R. S. Abrams, "	1,313	16
	Orange " W. F. Strayhorn, "	4,480	69
	Catawba " D. B. Gaither, "	3,578	05
	Moore " A. H. McNeill, "	3,454	14
	Guilford " Jed. H. Lindsay, "	6,230	51
	Halifax " W. W. Brickell, "	2,629	50
	Person " Alex. Walker, "	2,259	74

Comptroller's Report for the Fiscal

1863.					
M'ch.	Franklin	Co.,	D. S. Hill,	Com'r,	\$ 2,569 32
	Caldwell	"	S. P. Dula,	"	2,492 92
	Bladen	"	W. A. Bizzell,	"	2,467 58
	Lenoir	"	J. C. Washington,	"	1,941 05
	Cleaveland	"	C. C. Durham,	"	4,001 66
	Jones	"	Thos. J. Whitaker,	"	874 79
	Rockingham	"	R. P. Richardson,	"	3,967 21
	Stanly	"	Dan'l Freeman,	"	2,608 91
	Columbus	"	Thos. M. Smith,	"	2,287 85
	Sundry persons, <i>per</i> order of Edward Warren, Surgeon General of N. C., under "An Act to insure the protection of the people of North-Carolina against small pox,"				670
	H. G. Spruill, Chief Clerk in Auditor's Department, his 1st quarter's salary for 1863,				375
	T. S. Harrison, Assistant Clerk in Auditor's Department, his 1st quarter's salary for 1863,				250
	R. S. Donnell, Speaker House of Commons, 1st and 2nd Sessions, 1862-'63,				290 80
	C. R. Thomas, Principal Clerk of Senate, for transcribing Journals of the Senate 2nd Session of General Assembly, 1862-'63, in pursuance of Sec. 10, Chap. 102, Revised Code,				60
	H. E. Colton, Principal Clerk of House of Commons, 2nd Session General Assembly, 1862-'63,				210
	H. E. Colton, Principal Clerk, &c., transcribing Journals House of Commons, 1st and 2nd Sessions, 1862-'63,				320
	W. E. Anderson, Treasurer Insane Asylum, of N. C., on account of said Asylum,				10,000
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds of N. C.,				11,955
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds of N. C.,				10,360
	Sundry Banks, &c., interest on State Loans, as follows:				

Year ending September 30th, 1863.

1863.		
M'ch.	D. G. Fowle,	\$ 18 67
	Branch Bank of Cape Fear, Washington,	975
	Branch Bank of Cape Fear, Fayetteville,	1,800
	Greensboro' Mutual Life Insurance and Trust Company,	848 34
	Greensboro' Mutual Life Insurance and Trust Company,	2,533 33
	A. E. Smallwood, Guardian, interest on State Registered Bonds,	110 50
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,	315
	Sundry persons, interest on N. C. Treas- ury Notes,	456 47
	J. L. Bailey, Judge, &c., under resolution of General Assembly, in favor of Judges of Superior Courts,	180
	Maj. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	50,000
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	100,000
	John H. Watson, for transportation of Capt. Jennings's Company from Chapel Hill to Durham's,	25
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	25,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	50,000
	J. M. F. Harrison, for clothing furnished in June, 1861, to laborers on Coast Defences,	473 40
	Thos. Webb, President, N. C. R. R. Co., transportation of troops, provisions, &c., from 20th August, 1861, to 31st July, 1862, inclusive,	36,957 26
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Capt. P. A. Wilson, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000
	Alexander county, <i>per</i> A. Carson, balance	

Comptroller's Report for the Fiscal

1863. M'ch.	due on account of claim allowed by Board of Claims,	\$ 78
	W. W. Gardner services rendered in assisting in the defences of Roanoke river,	8 50
	R. E. Weathersbee, Administrator of B. S. Baker, wood furnished 10th Reg't N. C. Militia and provender for cavalry horses,	29
	George W. Brown, services as first class drill master, from 21st May to 21st August, 1861,	195
	R. B. Smith, Trustee Harnett county, money advanced by said county for subsistence of Capt. Alex. Murchison's Cavalry Company,	1,000
	D. T. Carraway, amount due him on settlement of his accounts as Commissioner at Newbern,	223 93
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	30,000
	P. K. Dickinson, Agent Wilmington and Weldon Railroad Company, for transportation of troops, munitions of war, supplies, &c., for the State,	8,272 83
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	5,000
	Sundry persons, under Ordinance of the Convention and Resolution of General Assembly, in favor of claims, allowed by Board of Claims, as follows:	
	Gates county, <i>per</i> Isaac R. Hunter,	5,621 54
	Edward Wood,	100
	Davidson county, <i>per</i> A. C. Hege, Trustee,	4,189 30
	Arrington, Best & Co.,	132 67
	Thomas E. Roberts,	655 15
	Alexander county, <i>per</i> A. Carson,	215 26
	James Cassidey,	60
	Taken up during this month of sundry persons, mutilated Treasury Notes,	60
	Geo. T. Cooke, Postmaster, Raleigh, postage accounts of the several departments in Capitol as follows:	

Year ending September 30th, 1863.

1863.		
M'ch.	Executive Department,	\$ 56
	State Department,	20 50
	Treasury Department,	40
	State Library,	9 43
	John Rosemond, under resolution of General Assembly,	70
	D. P. Weir, in N. C. Treasury Notes, part of certificate No. 519, (convertible stock,) issued for \$40,500, balance of certificate having been paid in Bonds,	500
	Sundry Banks, &c., principal of notes for loans, as follows:	
	Greensboro' Mutual Life Insurance and Trust Company,	10,000
	Greensboro' Mutual Life Insurance and Trust Company,	25,000
	Bank of Wilmington,	250,000
	D. G. Fowle,	3,500
	Southern Express Company, freight on sundry packages and boxes,	111 69
	Sundry persons, publishing Governor's proclamations as follows:	
	J. L. Pennington, Daily <i>Progress</i> ,	10 50
	C W. Fenton, Wadesboro' <i>Argus</i> ,	36
	L. F. Siler, Western <i>Carolinian</i> ,	24 75
	Mrs. F. M. Bumpass, Greensborough <i>Message</i> ,	12
	W. E. Dulin, for Southern Telegraph Company, sundry dispatches sent and received during February, 1863,	28 31
	R. H. Battle, Jr. Private Secretary, for sealing 369 State Bonds,	36 90
	Mrs. Albert Johnson, for candles furnished the State	1,000
	R. H. Battle, Jr., Private Secretary, for sealing 158 State Bonds,	15 80
	Wm. G. Strickland, for wood furnished the State,	402 38
	P. B. Glass & Co., Columbia, S. C., for stationery furnished the State,	4,130 60
	Wm. Thompson, for repairing chairs and desks in House of Commons,	12 50

Comptroller's Report for the Fiscal

1863.			
M'ch.	R. H. Battle, Jr., Private Secretary, for selling 200 State Bonds,	\$	20
	W. H. Dodd, for services in Treasury Department,		101 10
	J. W. Harrison, chisel furnished Treas- urer's Office,		70
	H. E. Colton, for ink purchased for State Department, and for expenses in con- veying stationery from Columbia, S. C.,		34 50
	P. B. Glass & Co., for paper furnished the State,		310 10
	John W. Syme, for advertising in Raleigh <i>Register</i> , for Treasury Department,		23
	Taken up from sundry persons during this month, State Treasury Notes bear- ing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., passed and ratified the 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i> State Coupon Bonds:		
	Notes of the denomination of \$100,		5,700
	Notes of the denomination of \$ 50,		1,350
	Notes of the denomination of \$ 10,		410
April.	Sundry person, accrued interest on State Bonds and 8 <i>per cent</i> certificates of State Stock,		1,552 64
	Sundry counties, under an act of the General Assembly of N. C., entitled "An Act for the relief of the wives and families of soldiers in the army," as follows:		
	Sampson county, A. B. Chesnut, Com- missioner 1st instalment,		3,604 97
	Harnett county, James A. Johnson, Com- missioner, 1st instalment,		2,118 41
	Johnson county, J. B. Beckwith, Com- missioner, 1st instalment,		4,175 85
	Rowan county, J. S. McCubbins, Com- missioner, 1st instalment,		4,165 55

Year ending September 30th, 1863.

1863.

April.

Wilkes county, W. G. Hix, Commissioner, 1st instalment,	\$ 5,257 41
Randolph county, J. M. Worth, Comm'r, 1st instalment,	5,846 50
Henderson county, Wm. Bryson, Comm'r, 1st instalment,	3,555 49
Caswell county, T. D. Johnston, Comm'r, 1st instalment,	2,605 35
Caswell county, T. D. Johnston, Comm'r, 2nd instalment,	2,605 35
Iredell county, G. H. White, Comm'r, 1st instalment,	4,410 61
Macon county, J. D. Franks, Comm'r, 1st instalment,	2,125 92
New-Hanover county, P. W. Fanning, Comm'r, 1st instalment,	4,203 16
Duplin county, Jerre Pearsall, Comm'r, 1st instalment,	3,280 34
Montgomery county, C. J. Cochran, Comm'r, 1st instalment,	2,288 65
McDowell county, J. M. Neal, Comm'r, 1st instalment,	2,194 02
Wayne county, William R. Thompson, Comm'r, 1st instalment,	3,452 55
Cherokee county, G. W. Hayes, Comm'r, 1st instalment,	3,408 21
Surry county, R. S. Gilmer, Comm'r, 1st instalment,	3,542 81
Gaston county, Jos. Lusk, Comm'r, 1st instalment,	2,774 80
Watauga county, Thos. Farthing, Comm'r, 1st instalment,	1,888 79
Buncombe county, W. D. Rankin, Comm'r, 1st instalment,	4,205 53
Rutherford county, M. O. Dickerson, Comm'r, 1st instalment,	3,586 76
Jackson county, J. Keener, Comm'r, 1st instalment,	2,074 86
Haywood county, J. M. Patton, Comm'r, 1st instalment,	2,172 65
Chatham county, H. A. London, Comm'r, 1st instalment,	4,970 39

Comptroller's Report for the Fiscal

1863.			
April.	Chatham county, H. A. London, Comm'r,		
	2nd instalment,	\$	4,970 39
	Stokes county, J. M. Covington, Comm'r,		
	1st instalment,		3,106 55
	Granville county, L. A. Paschall, Comm'r,		
	1st instalment,		4,429 61
	Richmond county, Riddick Bowden,		
	Comm'r, 1st and 2nd instalments,		4,125 97
	Cumberland county, W. McL. McKay,		
	Comm'r, 2nd instalment,		3,785 10
	Martin county, C. B. Hassell, Comm'r,		
	1st and 2nd instalments,		4,303 32
	Sundry persons, <i>per</i> order of Edward		
	Warren, Surgeon General of N. C.,		
	under "An Act to insure the protection		
	of the people of North-Carolina against		
	small pox," passed Feb. 11th, 1863,		739
	S. F. Phillips, Auditor of Public Accounts,		
	his 1st quarter's salary for 1863,		625
	W. H. Hamilton, Superintendent of Cap-		
	itol Square, his 1st quarter's salary for		
	1863,		75
	C. H. Brogden, Comptroller of State, his		
	1st quarter's salary for 1863,		375
	D. W. Bain, Clerk to Comptroller of State,		
	his 1st quarter's salary for 1863,		187 50
	J. P. H. Russ, Secretary of State, for		
	copies of Acts and Resolutions of Gen-		
	eral Assembly, 1862-'63, furnished		
	State Printer and sundry officers,		421 50
	R. R. Battle, Jr., Secretary of Council of		
	State, expenses of meeting of Council,		
	held April 11th, 1863,		112 80
	Z. B. Vance, Governor of N. C., his 1st		
	quarter's salary for 1863,		1,250
	R. H. Battle, Jr., Private Secretary, his		
	1st quarter's salary for 1863,		75
	A. M. McPheeters, Clerk in Executive		
	Office, his 1st quarter's salary for 1863,		150
	W. H. Ramsay, his salary for March and		
	April, 1863, as messenger of the Gov-		
	ernor,		61

Year ending September 30th, 1863.

1863.		
April.	E. Emmons, State Geologist, his salary from April 1st, 1862, to April 1st, 1863,	\$ 2,500
	W. E. Anderson, Treasurer Insane Asylum, of N. C., on account of said Asylum,	10,000
	Branch Bank of Cape Fear, Raleigh, interest on State Loans,	2,550
	Gov. Z. B. Vance, Pres't <i>ex-officio</i> , Literary Board, interest on State Loans,	13,221 50
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds,	26,976
	President and Directors of Literary Fund, interest on 6 <i>per cent.</i> State Coupon Bonds,	13,140
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds,	19,760
	Commissioners of Sinking Fund, interest on 8 <i>per cent.</i> State Coupon Bonds,	14,325
	Sundry persons, Int. on Coupon Bonds, of Cape Fear and Deep River Navigation Company,	120
	President and Directors of Literary Fund, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company,	14,325
	President and Directors of Literary Fund, interest on State Registered Bonds,	119
	R. P. Dick, interest on State Registered Bonds,	53 67
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,	1,305
	Sundry persons, interest on N. C. Treasury Notes,	304 27
	R. M. Pearson, Chief Justice Supreme Court, his 1st quarter's salary for 1863,	625
	W. H. Battle, Judge Supreme Court, his 1st quarter's salary for 1863,	625
	M. E. Manly, Judge Supreme Court, his 1st quarter's salary for 1863,	625
	Maj. Jno. Devereux, A. Q. M., for the use of the Quartermaster's Department,	3,052 95

Comptroller's Report for the Fiscal

1863.		
April.	Maj Jno. Devereux, A. Q. M., for the use of the Quartermaster's Department,	\$ 100,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000
	Wm. Bryson, amount due him upon the settlement of his accounts as Quartermaster of 25th Regiment North-Carolina Troops,	41
	Dr. Edward Warren, Surgeon General of N. C., for the use of the Medical Department,	50,000
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Summey, Spears & Co., for articles furnished Troops,	138 22
	D. D. Davis, expenses in traveling on public business,	371 65
	Capt T. D. Hogg, C. S., for the use of the Subsistence Department,	20,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,009
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	25,000
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	200,000
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Jas. W. Carmer, for medicines furnished garrison at Fort Macon, in May, 1861, per order of Dr. Wm. Strudwick, Surgeon of Post,	240 30
	J. B. Franklin, for services of messenger, and vehicle sent to Smithfield, N. C., per order of Gov. Vance,	23 50
	Dr. Jas. T. Gilliam, professional services rendered Troops,	35 50
	Thos. Nixon, for expenditures as Quartermaster of 4th Regiment North-Carolina Militia,	256 49
	T. J. Lemay, on account of claim allowed by Board of Claims,	82 13
	Taken up from sundry persons during	

Year ending September 30th, 1863.

1863.		
April.	this month mutilated State Treasury Notes,	\$ 125 45
	Principal of 2 State Coupon Bonds, bearing interest at 8 <i>per cent. per annum</i> ,	2,000
	H. L. Evans, for certificate, No. 137, of 6 <i>per cent.</i> State convertible stock,	5,000
	J. P. H. Russ, Secretary of State, his 1st quarter's salary for 1863,	250
	O. H. Perry, State Librarian, his 1st quarter's salary for 1863,	112 50
	Sundry Banks, principal of notes for loans, as follows:	
	Bank of Commerce, Newbern,	80,000
	President and Directors of Literary Fund,	65,563
	President and Directors of Literary Fund,	15,442
	President and Directors of Literary Fund,	15,081
	Commercial Bank of Wilmington,	100,000
	Sundry persons, principal of State Registered Bonds, as follows:	
	C. L. Pettigrew, Guardian, 3 Bonds,	3,000
	N. Kendal, 1 Bond,	1,000
	President and Directors of Literary Fund, 4 Bonds,	3,500
	T. E. Steele, Ass't Clerk in Treasury Department, his 1st qr's salary for 1863,	187 50
	Taken up from sundry persons during this month, State Treasury Notes, bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of North-Carolina, ratified the 1st day of December, 1861, said notes being fundadable in 6 <i>per cent.</i> State Coupon Bonds:	
	Notes of the denomination of \$100,	3,500
	Notes of the denomination of \$ 50,	350
	Notes of the denomination of \$ 10,	140
	Southern Express Company, freight on sundry packages,	437 20
	John W. Syme, printer to the Convention, printing Journals of Convention,	629 57

Comptroller's Report for the Fiscal

1863.			
April.	Sundry persons, for publishing proclamations of the Governor, as follows:		
	J. D. Hufham, Biblical <i>Recorder</i> ,	\$	2 50
	T. S. W. Mott, Church <i>Intelligencer</i> ,		7 50
	John Spelman, State <i>Journal</i> ,		1 59
	J. L. Pennington, Daily <i>Progress</i> ,		54
	Halyburton & Williams, Mountain <i>Mer-</i>		
	<i>cury</i> ,		12 50
	Fulton & Price, Wilmington <i>Journal</i> ,		148 85
	W. E. Dulin, for Southern Telegraph Company, sundry dispatches sent and received during March, 1863,		83 59
	D. King, for payment of wages of servant at the Capitol from January 1st to April 1st, 1863,		60
	A. C. Wiswall & Co., Lincolnton, N. C., for tax list paper furnished Comptroller for the use of the State,		4 50
	John D. Williams, for 1 letter press,		15
	P. H. Winston, Jr. expenses to and from Richmond, Va., on business for Treasury Department,		107 50
	C. P. Mebane, for numbering, signing and clipping N. C. Treasury Notes,		46 70
	Wm. Watson, for repairing blinds in Treasurer's Office,		3
	J. B. Franklin, for hire of wagon and horses,		4
	W. G. Strickland for wood furnished the State,		128 25
	W. T. Womble, for signing Treas. Notes,		40 80
	Madison Hinton, for boxes for use of Public Treasurer,		12
	A. K. Walker, for services in Treasury Department,		28
	T. L. Clinton, for Southern Telegraph Company, for dispatches sent and received during this month,		38 86
May.	Sundry persons accrued interest on certificates of State Stock,		1,501 09
	Sundry counties, under an act of the General Assembly entitled "An Act for		

Year ending September 30th, 1863.

1863.

May.

the relief of the Wives and Families of soldiers in the Army," as follows:	
Mecklenburg county, J. H. Wilson, Com'r, 1st instalment,	\$ 4,173 86
Mecklenburg county, J. H. Wilson, Com'r, 2nd instalment,	4,173 86
Warren county, Jacob Parker, Com'r, 2nd instalment,	1,948 96
Perquimans county, J. B. Granberry, Com'r, 1st instalment,	1,301 29
Perquimans county, J. B. Granberry, Com'r, 2nd instalment,	1,301 29
Halifax county, W. W. Brickell, Com'r, 2nd instalment,	2,629 50
Burke county, J. A. Claywell, Com'r, 1st instalment,	2,631 48
Burke county, J. A. Claywell, Com'r, 2nd instalment,	2,631 48
Guilford county, Jed. H. Lindsay, Com'r, 1st instalment,	6,230 51
Greene county, R. W. Best, Com'r, 1st instalment,	1,514 68
Bladen county, W. A. Bizzell, Com'r, 1st instalment,	2,467 58
Wake county, Jno. F. Hutchins, Com'r, 1st instalment,	6,520 30
Franklin county, D. S. Hill, Com'r, 1st instalment,	2,569 32
Wilkes county, W. G. Hix, Com'r, 1st instalment,	5,257 41
Forsyth county, E. A. Vogler, Com'r, 1st instalment,	4,242 35
Union county, D. A. Covington, Com'r, 1st instalment,	3,524 61
Alamance county, T. C. Foust, Com'r, 2nd instalment,	3,161 97
Harnett county, J. A. Johnson, Com'r, 2nd instalment,	2,118 41
Iredell county, G. H. White, Com'r, 2nd instalment,	4,410 61
Northampton county, W. H. Hughes, 1st instalment,	2,340 50

Comptroller's Report for the Fiscal

1863.		
May.	Northampton county, W. H. Hughes, 2nd instalment,	\$ 2,340 50
	Orange county, W. F. Strayhorn, Com'r, 2nd instalment,	4,480 69
	Jones county, T. J. Whitaker, Com'r, 2nd instalment,	874 79
	Madison county, S. O. Deaver, Com'r, 1st instalment,	2,253 80
	Onslow county, Christopher Stephens, 2nd instalment,	2,057 84
	Yancey county, J. K. Blankenship, Com'r, 1st instalment,	3,257 73
	Wilson county, A. G. Brooks, Com'r, 1st instalment,	2,353 17
	Wilson county, A. G. Brooks, Com'r, 2nd instalment,	2,353 17
	Lenoir county, J. C. Washington, Com'r, 2nd instalment,	1,941 05
	Cleveland county, C. C. Durham, Com'r, 2nd instalment,	4,001 66
	Wayne county, W. B. Thompson, Com'r, 2nd instalment,	3,452 55
	Bertie county, J. J. Pugh, Com'r, 1st instalment,	2,314 37
	Sampson county, A. B. Chesnutt, Com'r, 2nd instalment,	3,604 97
	Surry county, R. S. Gilmer, Com'r, 2d instalment,	3,542 81
	Beaufort county, G. L. Windley, Com'r, 1st and 2nd instalments,	6,470 42
	Davidson county, Alfr'd Hargrave, Com'r, 2nd instalment,	5,296 22
	McDowell county, J. M. Neal, Com'r, 2nd instalment,	2,194 02
	Yadkin county, Wm. A. Roby, Com'r, 1st instalment,	3,606 55
	Yadkin, county, Wm. A. Roby, Com'r, 2d instalment,	3,606 55
	Gates county, R. H. L. Bond, Com'r, 1st instalment,	1,654 82
	Gates county, R. H. L. Bond, Com'r, 2nd instalment,	1,654 82

Year ending September 30th, 1863.

1863.		
May.	Moore county, A. H. McNeill, Com'r, 2nd instalment,	\$ 3,454 15
	J. M. Worth, State Salt Commissioner, on account of appropriation for the manufacture of salt,	10,000
	C. H. Wiley, General Superintendent of Common Schools, on account of appro- priation of General Assembly for Edu- cational purposes, for the year 1862,	600
	Sundry persons, interest on State Treas- ury Notes,	202 64
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds,	33,825
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds,	23,940
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Navi- gation Company,	3,105
	W. H. Jones, Cashier Branch Bank of Cape Fear, Raleigh, interest on State loans,	3,900
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt. T. D. Hogg, Act'g A. Q. M., for the use of the Quartermaster's Depart- ment,	10,000
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	100,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	10,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	20,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	150,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department	25,000
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	200,000

Comptroller's Report for the Fiscal

1863.		
May.	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	\$ 10,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	Capt. Jas. Sloan, A. Q. M., for the use of the Quartermaster's Department,	50,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	75,000
	Capt. T. D. Hogg, Act'g A. Q. M., for the use of the Quartermaster's Departm't,	10,000
	Jas. Hood, expenses incurred in conveying clothing to Troops in 26th N. C. Reg't, near Petersburg, Va.,	18 15
	R. H. Battle, Jr, Ag't for Buncombe county, for provisions furnished 108th and 109th Reg'ts N. C. Militia for the "Laurel Expedition,"	2,063 50
	N. C. Railroad Co., on account of freight and transportation,	2,671 54
	Western N. C. Railroad Co., on account of freight and transportation of Troops,	522 65
	W. R. Miller, under resolution of General Assembly, in favor of claims allowed by Board of Claims,	11
	P. R. Harden & Bro., amount allowed by Board of Claims,	8 35
	Taken up from sundry persons during this month, mutilated State Treasury Notes,	221 25
	Geo. T. Cooke, Post Master, Raleigh, accounts of the several departments in the Capitol, as follows:	
	Executive Department,	52 50
	Treasury Department,	50
	Comptroller's Department,	140 44
	Jas. McKimmon, under resolution of General Assembly, ratified Feb. 12th, 1863,	4
	E. A. Vogler, in part payment for certificate No. 399, N. C. 6 <i>per cent.</i> convertible stock for \$7,500,	500
	W. H. Jones, Cash'r, &c., for certificate No. 1,235 of N. C. 6 <i>per cent</i> convertible stock,	500

Year ending September 30th, 1863.

1863.		
May.	W. H. Jones, Cash'r, &c., for certific'te No. 247 of N. C. 6 <i>p'r c't.</i> convertible stock,	\$ 4,500
	Sundry Banks, principal of notes for temporary loans, as follows:	
	Bank of Fayetteville,	80,000
	Bank of Clarendon,	130,000
	Bank of North-Carolina,	25,000
	Bank of North-Carolina,	25,000
	Bank of North-Carolina,	200,000
	Taken up from sundry persons during this month, State Treasury Notes bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., ratified the 1st day of Dec., 1861, said notes being fundable in 6 <i>per ct.</i> State Coupon B'ds:	
	Notes of the denomination of \$100,	2,100
	Notes of the denomination of \$ 50,	100
	Notes of the denomination of \$ 10,	190
	Southern Express Company, freight on sundry boxes and packages,	96 30
	Sundry persons, for publishing proclamations of the Governor, as follows:	
	E. J. Hale & Sons, Fayetteville <i>Observer</i> ,	11 15
	Wm. Dedman, Henderson <i>Times</i> ,	6 25
	Mrs. T. J. Holton, Charlotte <i>Whig</i> ,	44 50
	W. J. Yates, Western <i>Democrat</i> ,	63
	T. S. W. Mott, Church <i>Intelligencer</i> ,	10
	Dennis Heartt, Hillsboro' <i>Recorder</i> ,	42 90
	J. L. Pennington, Daily <i>Progress</i> ,	65
	L. V. Blum, Peoples' <i>Press</i> ,	6 25
	Hallyburton & Williams, Mountain <i>Mercury</i> ,	28 50
	John W. Syme, Raleigh <i>Register</i> ,	54 50
	C. W. Fenton, N. C. <i>Argus</i> ,	40
	J. J. Bruner, Salisbury <i>Watchman</i> ,	28
	B. R. Hood for repairing clock of Senate Chamber,	5
	R. H. Battle, Jr., Private Secretary, for sealing 486 State Bonds,	48 60

Comptroller's Report for the Fiscal

1863.			
May.	J. E. Lippitt, for signing State Treasury Notes,	\$	28
	R. H. Battle, Jr., Private Secretary, for sealing 700 State Bonds,		70
	J. B. Neathery, for examining account of John W. Syme, for public printing,		3
	F. I. Wilson, for examining account of W. W. Holden, for public printing,		6
June.	Sundry persons, as accrued interest on certificates of State Stock,		362 43
	Sundry persons, under an act of the General Assembly, entitled "An Act for the relief of the Wives and Families of Soldiers in the Army," as follows:		
	Edgecombe county, Jno. Norfleet, Com'r, 1st instalment,		2,723 72
	Edgecombe county, Jno. Norfleet, Com'r, 2nd instalment,		2,723 72
	Pasquotank county, R. F. Overman, Com'r, full quota,		7,083 26
	Cherokee county, Geo. W. Hayes, Com'r, 3rd instalment,		3,408 21
	Johnston county, J. B. Beckwith, Com'r, 2nd instalment,		4,175 85
	Rutherford county, M. O. Dickerson, Com'r, 2nd instalment,		3,586 76
	Columbus county, T. M. Smith, Com'r, 2nd instalment,		2,287 85
	Alleghany county, F. I. McMillan, Com'r, 1st instalment,		1,329
	Alleghany county, F. I. McMillan, Com'r, 2nd instalment,		1,329
	Gaston county, Jos. Lusk, Com'r, 2nd instalment,		2,774 80
	Stanly county, Dan'l Freeman, Com'r, 2nd instalment,		2,608 91
	Stokes county, J. M. Covington, Com'r, 2nd instalment,		3,106 55
	Tyrrel county, Jno. McClees, Com'r, 1st and 2nd instalments,		2,536 07
	Ashe county, Q. F. Neal, Com'r, 1st and 2nd instalments,		5,877 38

Year ending September 30th, 1863.

1863.		
June.	Person county, Alex. Walker, Com'r, 2nd instalment,	\$ 2,259 74
	Robeson county, Wm. J. Brown, Com'r, 2nd instalment,	3,398 31
	Granville county, J. C. Cooper, Com'r, 2nd instalment,	4,429 61
	Brunswick county, Jos. Green, Com'r, 1st instalment,	1,787 44
	Brunswick county, Jos. Green, Com'r, 2nd instalment,	1,787 44
	Cabarrus county, R. W. Allison, Com'r, 2nd instalment,	2,930 38
	Catawba county, D. B. Gaither, Com'r, 2nd instalment,	3,578 05
	Sundry persons, <i>per</i> order of E. Warren, Surgeon General of N. C., under an act of the General Assembly, entitled "An Act to insure the protection of the people of North-Carolina against small pox,"	1,446
	R. H. Battle, Jr., Secretary of Board of Internal Improvements, expenses of meeting of said Board, held May 20th, and June 19th, 1863,	36
	R. H. Battle, Jr., Secretary of Council of State, expenses of meeting of Council held 11th and 12th of June, 1863,	245
	W. H. Ramsay, his compensation for the months of May and June, as messenger of the Governor,	61
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds,	6,600
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds,	5,916
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Navigation Company,	75
	Sundry Banks, interest on notes for temporary loans, as follows:	
	Bank of Fayetteville,	806 74
	Bank of Washington,	200
	Bank of Lexington,	968

Comptroller's Report for the Fiscal

1863.		
June.	Bank of Lexington,	\$ 936
	Bank of Lexington,	326
	Bank of North-Carolina,	6,933 20
	Sundry persons, interest on N. C. Treasury Notes,	136 21
	Jno. N. Stallings, Solicitor <i>pro tem.</i> , for one certificate from 2nd Circuit, Fall, 1862,	20
	S. H. Rogers, Attorney General, for attending June Term, 1863, Supreme Court of N. C., in discharge of his official duties,	100
	R. P. Buxton, Solicitor, for one certificate from 5th Circuit, Fall, 1862,	20
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	19,365
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	T. D. Hogg, Capt. in charge of Ordnance, for the use of that Department,	20,000
	Jere Pearsall, Com'r, for Duplin county, funds advanced by said county for the equipment of Troops,	1,468 16
	Capt. H. A Dowd, A. Q. M., for the use of the Quartermaster's Department,	150,000
	Robeson county, <i>per</i> Giles, Leitch, under resolution of General Assembly in favor of claims allowed by Board of Claims,	267 30
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	25,000
	Capt. T. D. Hogg, A. Q. M., for the use of the Quartermaster's Department,	10,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	Dr. W. H. H. Conner, for medicines furnished 63d Reg't N. C. Militia,	68
	J. W. Woodfin, under resolution of General Assembly, in favor of claims allowed by Board of Claims,	1,793 37
	Jno. W. Woodfin, balance due him as	

Year, ending September 30th, 1863.

1863.		
June.	agent for the State in 1861, for the purchase of horses,	\$ 3,335 10
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	5,000
	Taken up from sundry persons during this month, mutilated State Treasury Notes,	357 60
	Geo. T. Cooke, Postmaster, Raleigh, postage accounts of the several departments in Capitol, as follows:	
	Executive Department,	45
	Comptroller's Department,	10 80
	State Department,	30 10
	Treasury Department,	1 50
	W. A. Meroney, Sheriff Davie county, public tax refunded under resolution of General Assembly,	18 80
	Sundry Banks, &c., principal of notes for temporary loans, as follows:	
	Bank of Fayetteville,	220,000
	Bank of Washington,	75,000
	Bank of Lexington,	12,000
	Bank of Lexington,	12,000
	Bank of Lexington,	6,000
	Bank of North-Carolina,	400,000
	P. A. Atkinson, <i>per</i> W. H. Jones,	10,000
	Bank of Clarendon,	19,277 83
	Bank of Clarendon,	34,000
	Bank of Clarendon,	36,000
	Bank of Clarendon,	61,827
	Branch Bank of Cape Fear, Fayetteville,	40,000
	Bank of Yanceyville,	50,000
	Bank of Yanceyville,	50,000
	P. K. Dickinson,	8,000
	Bank of North-Carolina,	200,000
	Bank of Charlotte,	86,393 33
	Jonathan Worth, Public Treasurer, his 1st quarter's salary for 1863,	625
	P. A. Wiley, Chief Clerk to Public Treasurer, his 1st quarter's salary for 1863,	375
	Taken up from sundry persons during this month, State Treasury Notes, bearing interest at 6 <i>per cent. per annum</i> ,	

Comptroller's Report for the Fiscal

1863.		
June.	and payable at the public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., passed and ratified the 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i>	
	State Coupon Bonds:	
	Notes of the denomination of \$100,	\$ 1,200
	Notes of the denomination of \$ 50,	500
	Notes of the denomination of \$ 10,	230
	Southern Express Company, freight on sundry packages and boxes,	60 70
	Sundry persons for publishing Executive proclamations, as follows:	
	L. V. Blum, <i>Salem Press</i> ,	14 50
	Wm. Dedman, <i>Mountain Eagle</i> ,	17 50
	J. M. Sherwood, <i>N. C. Presbyterian</i> ,	32 10
	J. J. Bruner, <i>Salisbury Watchman</i> ,	5
	T. S. W. Mott, <i>Church Intelligencer</i> ,	19 50
	J. L. Pennington, <i>Daily Progress</i> ,	45
	R. F. Jones, for manufacturing envelopes for the State,	9
	Jordan Womble, Jr., for self and others, signing and numbering State Treasury Notes,	442
	W. L. Pomeroy, for twine furnished Treasurer's office,	4 50
	Southern Express Company, sundry dispatches sent and received during May, 1863,	84 10
	Wm. Huske, for signing, numbering and clipping State Treasury Notes,	53 50
	W. J. Palmer, Principal North-Carolina Institution for the Deaf and Dumb and the Blind, for brooms furnished the State,	14
	R. H. Battle, Jr., Private Secretary, for sealing State Bonds,	180
	S. W. Scott, Agent, &c., freight on Treasury Notes to Fayetteville,	2 25
	W. W. Woodel, for matches furnished the State,	22

Year ending September 30th, 1863.

1863.		
July.	Sundry persons, accrued interest on 8 <i>per cent.</i> certificates of State Stock,	\$ 77 14
	Sundry counties, under an act of the General Assembly of N. C., entitled "An Act for the relief of the Wives and Families of Soldiers in the Army," as follows:	
	Yancey county, J. H. Blankenship, Com'r, 2nd instalment,	3,257 77
	Chowan county, J. S. Jones, Com'r, 1st instalment,	1,178 96
	Chowan county, J. S. Jones, Com'r, 2nd instalment,	1,178 96
	Union county, D. A. Covington, Com'r, 2nd instalment,	3,524 61
	Cherokee county, G. W. Hayes, Com'r, 2nd instalment,	3,408 21
	Pitt county, Amos Evans, Com'r, 2nd instalment,	2,961 25
	Craven county, George Greene, Com'r, 1st and 2nd instalment,	6,963 70
	Watauga county, Thos. Farthing, Com'r, 2nd instalment,	1,888 79
	Rowan county, J. S. McCubbins, Com'r, 2nd instalment,	\$ 4,165 55
	Montgomery county, C. J. Cochran, Com'r, 2nd instalment,	2,288 65
	Caldwell county, S. P. Dula, Com'r, 2nd instalment,	2,492 92
	Alexander county, A. Carson, Com'r, 2nd instalment,	2,134 64
	Alexander county, A. Carson, Com'r, 3rd instalment,	2,134 64
	Lincoln county, L. H. Lowrance, Com'r, 1st instalment,	2,375 34
	Chatham county, H. A. London, Com'r, 3rd instalment,	4,970 39
	Sundry persons, <i>per</i> order of E. Warren, Surgeon General of N. C., under "An Act to insure the protection of the people of North-Carolina against small pox,"	981

Comptroller's Report for the Fiscal

1863. July.	S. F. Phillips, Auditor of Public Accounts, his 2nd quarter's salary for 1863,	\$	625
	H. G. Spruill, Chief Clerk to Auditor of Public Accounts, his 2nd quarter's salary for 1863,		375
	T. S. Harrison, Ass't Clerk to Auditor of Public Accounts, his 2nd quarter's salary and on account of salary for 3rd quarter to 23rd July, 1863,		313 89
	W. H. Hamilton, Superintendent of Capitol Square, his 2nd quarter's salary for 1863,		75
	D. W. Bain, Clerk to Comptroller of State, his 2nd quarter's salary for 1863,		187 50
	J. P. H. Russ, Secretary of State, for copies of Acts and Resolutions of General Assembly, (Special Session, July, 1863,) furnished State Printer,		68
	Z. B. Vance, Governor of N. C., his 2nd quarter's salary for 1863,		1,250
	R. H. Battle, Jr., Private Secretary, his 2nd quarter's salary for 1863,		75
	A. M. McPheeters, Clerk in Executive Office, his 2nd quarter's salary for 1863,		150
	W. H. Ramsay, Messenger to Executive Department, his compensation for July, 1863,		37 50
	Paid Members of the General Assembly of North-Carolina, Extra Session, July, 1863, as follows:		
	Giles Mebane,		
	Speaker Senate, Alamance Co.,		65 20
	H. Adams, " Davidson "		71
	Peter Adams, " Guilford "		64
	Benj. Aycock, " Wayne "		58
	W. H. Bagley, " Pasquotank "		78
	E. J. Blount, " Pitt "		68
	Bedford Brown, " Caswell "		53
	J. G. Carraway, " Martin "		75
	W. S. Copeland " Northampton "		64 20
	J. G. Dickson, " Duplin "		50 60

Year, ending September 30th, 1863.

1863.				
July.	T. I. Faison,	Senate, Sampson	Co., \$	64 80
	W. A. Graham,	" Orange	"	56
	Wash. Harris,	" Franklin	"	45
	Jas. Holeman,	" Person	"	57
	I. Jarrett,	" Yadkin	"	78
	W. D. Jones,	" Wake	"	51
	R. W. Lassiter,	" Granville	"	59
	Giles Leitch,	" Robeson	"	88
	D. McD. Lindsay,	" Currituck	"	95 40
	J. E. Matthews,	" Forsyth	"	73
	J. F. Murrill,	" Onslow	"	73
	S. J. Neal,	" McDowell	"	95
	David Outlaw,	" Bertie	"	78 60
	M. Patton,	" Buncombe	"	103 20
	Ed'wd Patrick,	" Greene	"	63 20
	T. J. Pitchford,	" Warren	"	62
	J. H. Powell,	" Edgecombe	"	68
	J. G. Ramsay,	" Rowan	"	78
	C. B. Sanders,	" Johnston	"	55
	F. L. Simpson,	" Rockingham	"	64
	J. B. Slaughter,	" Hertford	"	72
	W. C. Smith,	" Anson	"	100 20
	J. W. Smith,	" Stanly	"	83
	C. D. Smith,	" Macon	"	122
	W. P. Taylor,	" Chatham	"	55
	A. J. Taylor,	" Nash	"	67 80
	E. J. Warren,	" Beaufort	"	79 60
	Jas. H. White,	" Gaston	"	65
	Nath'l Whitford,	" Craven	"	64 40
	M. L. Wiggins,	" Halifax	"	66
	C. W. Wooley,	" Montgomery	"	83
	W. B. Wright,	" Cumberland	"	60
	J. A. Young,	" Mecklenburg	"	82 40
	R. S. Donnell,			
	Speaker Commons,	Beaufort	Co.,	87 20
	T. A. Allison,	" Iredell	"	81
	B. G. Albritton,	" Pitt	"	75
	G. H. Alford,	" Wake	"	51 20
	J. S. Amis,	" Granville	"	60
	W. H. Avera,	" Johnston	"	54 40
	E. G. L. Barringer,	" Montgomery	"	83 40
	R. L. Beall,	" Davidson	"	72

Comptroller's Report for the Fiscal

1863.	David Beam, Comn's, Cleaveland Co.,	\$	95
July.	L. C. Benbury, " Chowan "		94
	M. A. Bernhardt, " Caldwell "		91
	John Berry, " Orange "		56 40
	H. H. Best, " Greene "		63
	Jas. Bond, " Bertie "		78
	J. L. Brown, " Mecklenburg "		83
	A. R. Bryan, " Rutherford "		98
	M. D. C. Bumpass, " Person "		58
	Jno. Burgin, " Buncombe "		104
	R. H. Burns, " Anson "		95
	Robert Bynum, " Edgecombe "		47 20
	J. B. Carpenter, " Rutherford "		98
	J. M. Carson, " Alexander "		83 60
	David Cobb, " Edgecombe "		70
	A. Costner, " Lincoln "		90
	W. F. Craig, " McDowell "		98
	M. K. Crawford, " Wayne "		58
	A. W. Davenport, " Gaston "		85 50
	A. H. Davis, " Halifax "		70
	W. A. Duke, " Camden "		80
	W. W. Dunn, " Lenoir "		64
	W. H. Flynt, " Stokes "		68
	J. H. Foust, " Randolph "		66
	Jas. H. Foy, " Onslow "		70
	I. H. Gaskins, " Craven "		68
	J. M. Gentry, " Ashe "		94
	Forney George, " Columbus "		84
	W. J. Gilliam, " Rockingham "		67 50
	R. W. Glenn, " Guilford "		64
	Lafayette Greene, " Stanly "		85 50
	E. C. Grier, " Mecklenburg "		52 40
	W. W. Hampton, " Wilkes "		87
	W. S. Harris, " Cabarrus "		56
	T. B. Harris, " Chatham "		55
	S. S. Harrison, " Caswell "		66
	J. R. Hawes, " New-Hanover "		76
	L. Henderson, " Warren "		60
	P. T. Henry, " Bertie "		83
	Alex. Henry, " Henderson "		105
	W. J. Headen, " Chatham "		57
	L. W. Hodges, " Duplin "		66

Year ending September 30th, 1863.

1863.				
July.	J. Hollinsworth, Com's, Surry	Co., \$	78	
	H. B. Howard, " Davie	"	74	60
	Wm. Horton, " Watauga	"	97	60
	S. M. Ingram, " Richmond	"	103	
	W. H. Jenkins, " Granville	"	58	
	H. Joyner, " Halifax	"	70	
	T. I. Judkins, " Warren	"	60	80
	Jos. Keener, " Jackson	"	123	60
	A. Kelly, " Moore	"	61	
	E. Kerner, " Forsyth	"	70	60
	Wm. Kirby, " Sampson	"	67	
	Wm. Laws, " Wake	"	51	60
	C. Q. Lemmonds, " Union	"	86	
	J. R. Logan, " Cleaveland	"	92	
	Wm. Long, " Caswell	"	50	
	Sam'l L. Love, " Haywood	"	114	
	J. M. Lyle, " Macon	"	123	
	E. L. Mann, " Hyde	"	120	
	W. E. Mann, " Pasquotank	"	82	50
	W. H. Manning, " Gates	"	46	80
	R. Y. McAden, " Alamance	"	59	
	Jno. McCormick, " Harnett	"	57	00
	Neill McKay, " Harnett	"	54	
	Neill McNeill, " Robeson	"	91	
	Murdock McRae, " Robeson	"	93	
	J. P. Nissen, " Forsythe	"	70	60
	John Parks, " Burke	"	93	40
	W. N. Patterson, " Orange	"	55	20
	A. W. Pearce, " Franklin	"	58	
	C. Perkins, " Pitt	"	76	
	S. J. Person, " New-Hanover	"	74	
	L. A. Powell, " Sampson	"	66	
	J. T. Reynolds, " Rockingham	"	69	12
	Purdie Richardson, " Anson	"	100	20
	B. B. Rives, " Wayne	"	58	
	J. R. Robason, " Martin	"	74	40
	M. S. Robbins, " Randolph	"	68	
	C. S. Rogers, " Wake	"	52	
	J. W. Russ, " Bladen	"	82	80
	D. L. Russell, " Brunswick	"	76	80
	R. A. Russell, " Craven	"	68	
	J. G. Shepherd, " Cumberland	"	60	

Comptroller's Report for the Fiscal

1863.			
July.	M. S. Sherwood, Comm's, Guilford	Co., \$	64
	F. E. Shober, " Rowan	"	74
	W. R. Smith, " Guilford	"	62
	Jas. H. Smith, " Washington	"	96
	Eli Spruill, " Tyrrel	"	104
	J. D. Stanford, " Duplin	"	66
	S. T. Stancell, " Northampton	"	70
	M. Q. Waddell, " Chatham	"	55
	Jesse Wallen, " Madison	"	108
	Henry Walser, " Davidson	"	73 40
	E. M. Wellborn, " Wilkes	"	87
	H. G. Williams, " Nash	"	68
	Seth Woodall, " Johnston	"	53
	John Young, " Iredell	"	79 80
	M. D. Young, " Yancey	"	97
	C. R. Thomas, Principal Clerk of Senate,		126
	L. C. Edwards, Assistant Clerk of Senate,		107
	W. J. Page, Principal Doorkeeper of Senate,		98
	C. C. Tally, Ass't Doorkeeper of Senate,		71
	H. E. Colton, Principal Clerk House of Commons,		120
	J. A. Stanly, Assistant Clerk House of Commons,		127 20
	W. S. Webster, Principal Doorkeeper House of Commons,		76
	Jno. H. Hill, Assistant Doorkeeper House of Commons,		91
	W. A. Huske, Engrossing Clerk,		76
	T. H. Hill, Engrossing Clerk,		64
	C. R. Thomas, Principal Clerk Senate, preparing Senate Journals, July Session, 1863, for State Printer,		60
	W. E. Anderson, Treasurer Insane Asylum of N. C., on account of said Asylum,		5,000
	Sundry persons, interest on N. C. Treasury Notes,		97 94
	Sundry persons, interest on 8 per cent. State Coupon Bonds,		1,440
	Sundry persons, interest on 6 per cent. State Coupon Bonds,		81,273
	Sundry persons, interest on Coupon Bonds,		

Year ending September 30th, 1863.

1863.		
July.	of Cape Fear and Deep River Navigation Company,	\$ 1,395
	D. G. Fowle, Trustee, &c., interest on temporary loans,	84 50
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,	1,830
	R. M. Pearson, Chief Justice Supreme Court, his 2nd quarter's salary for 1863,	625
	W. H. Battle, Judge Supreme Court, his 2nd quarter's salary for 1863,	625
	M. E. Manly, Judge Supreme Court, his 2nd quarter's salary for 1863,	625
	R. M. Saunders, Judge Superior Courts, his 1st half year's salary for 1863,	975
	R. S. French, Judge Superior Courts, his 1st half year's salary for 1863,	975
	James Litchford, Marshal of Supreme Court, for 27 days attendance at June Term, 1863, of said Court,	54
	H. C. Jones, expenses of recruiting for his Company, 5th Reg't N. C. Troops,	57 42
	Capt. W. B. Gulick, Paymaster, for the use of that Department	25,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000
	Capt. H. A. Dowd, A. Q. M., for the use the Quartermaster's Department,	100,000
	T. J. Baker, for provisions and articles furnished Militia of Halifax county, while in service,	45 56
	R. E. Weathersbee, Adm'r of B. S. Baker, dec'd, for articles furnished Militia of Halifax county,	87 23
	Chas. E. Johnson, balance due him for money disbursed, on settlement of his accounts as Surgeon General of North-Carolina,	1,388 75
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	25,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000

Comptroller's Report for the Fiscal

1863.		
July.	T. D. Hogg, Capt. Ordnance, for the use of that Department,	\$ 20,000
	J. O. Wallace, claim allowed under resolution of General Assembly,	43 75
	R. F. Simonton, Treasurer Western N. C. Railroad Company, for transportation of troops and provisions,	209 78
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000
	J. W. Carmer, for medicines furnished the State,	82 58
	J. T. P. C. Cohoon, for uniforms and equipments furnished Troops from Pasquotank county,	436 85
	J. V. B. Rogers, for 70 pairs of shoes furnished 19th Reg't N. C. Troops,	560
	Seaboard and Roanoke Railroad Comp'y, per account for transportation,	325 28
	E. T. Brodnax, for loss of slave who escaped from Fort Fisher to the enemy,	2,500
	Charles Hamlin for loss of slave,	2,500
	Raleigh and Gaston Railroad Company, for freight and transportation,	12,924 66
	Capt. H. A. Dowd, A. Q. M., for the use of of the Quartermaster's Department,	200,000
	W. T. Dortch, funds due him from Clerk Supreme Court,	41 66
	Taken up from sundry persons during this month, mutilated State Treasury Notes,	110 10
	Geo. T. Cooke, Postmaster, account for postage,	77
	The following persons, public tax refunded under resolution of General Assembly :	
	J. G. Carraway,	16
	M. Spainhower, Tax Col. Burke county,	59 88
	Sundry Sheriffs, &c., mileage and per diem for settling State Taxes, for 1863, as follows :	
	S. M. Warren, Tax Col. Wilson Co.,	53
	M. Masten, Sheriff Forsyth	79 66

Year ending September 30th, 1863.

1863.					
July.	E. A. Gupton,	Sheriff Franklin	Co.,	\$	18
	J. Cline,	" Catawba	"		119 66
	J. W. Gore,	" Columbus	"		93
	A. J. McBride,	" Watauga	"		173 33
	H. B. Guthrie,	" Orange	"		29 66
	L. H. Lowrance,	" Lincoln	"		146 33
	F. A. Campbell,	" Alexander	"		123
	P. T. Massey,	Tax Col. Johnston	"		23
	J. A. Long,	Sheriff Richmond	"		164 67
	S. A. Warren,	" Northampton	"		19
	E. Murrill, Jr.,	" Onslow	"		16 33
	J. R. Smith,	Tax Col. Wayne	"		11
	W. H. Smith,	Sheriff Person	"		11 53
	J. B. Hare,	" Hertford	"		23
	A. M. Sanders,	" Montgomery	"		23
	C. P. Jones,	Tax Col. Caldwell	"		31 33
	E. H. Morgan,	Sheriff Nash	"		5
	R. B. Paschal,	" Chatham	"		10 33
	J. W. Dixon,	" Greene	"		52
	J. W. Hinson,	" Duplin	"		63
	Watson Curtis,	" Clay	"		273 30
	W. A. Philpott,	" Granville	"		10 33
	L. T. Bond,	Tax Col. Bertie	"		20 33
	J. M. Carson,	Sheriff Ashe	"		32
	M. Spainhower,	Tax Col. Burke	"		31 33
	W. A. Walton,	Sheriff Rowan	"		20 33
	W. J. Murray,	" Alamance	"		10 33
	W. A. Meroney,	" Davie	"		23
	W. H. High,	" Wake	"		3
	The following Banks, &c., principal of				
	Notes for temporary loans, as follows :				
	Bank of Wilmington,				50,000
	D. G. Fowle, Trustee,				3,000
	Merchants' Bank of Newbern,				85,000
	O. H. Perry, State Librarian, his 2nd				
	quarter's salary for 1863, and \$150 ad-				
	ditional for 6 months, under act of the				
	General Assembly, Extra Session, July,				
	increasing his salary to \$750,				262 50
	J. P. H. Russ, Secretary of State, his				
	2nd quarter's salary for 1863,				250
	D. King, Superintendent of Public Build-				

Comptroller's Report for the Fiscal

1863. July.	ings, his 1st and 2nd quarter's salary for 1863,	\$ 150
	Jonathan Worth, Public Treasurer, his 2nd quarter's salary for 1863,	625
	P. A. Wiley, Chief Clerk to Public Treasurer, his 2nd quarter's salary for 1863,	375
	T. E. Steele, Assistant Clerk to Public Treasurer, his 2nd quarter's salary for 1863,	187 50
	Taken up during this month from sundry persons, State Treasury Notes bearing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., passed and ratified 1st day of December, 1861, said notes being fundable in 6 <i>per cent.</i> State Coupon Bonds:	
	Notes of the denomination of \$100,	1,000
	Notes of the denomination of \$ 50,	300
	Notes of the denomination of \$ 10,	140
	J. C. Turner, Chief Engineer Western N. C. Railroad, on account of the survey of said road,	1,000
	Southern Express Company, freight on sundry packages and boxes,	77 15
	Southern Telegraph Company, dispatches sent and received by Executive Department during July, 1863,	43 06
	Sundry persons, for publishing Executive proclamations, as follows:	
	John Spelman, <i>State Journal</i>	75
	Wm. Dedman, <i>Hendersonville Times</i> ,	16 25
	T. S. W. Mott, <i>Church Intelligencer</i> ,	9
	T. W. Atkin, <i>Asheville News</i> ,	75 12
	M. S. Sherwood, <i>Greensboro' Patriot</i> ,	32 25
	J. G. Peterson,	69 20
	Abernathy & Poe, <i>Enterprise</i> ,	7 50
	L. V. Blum, <i>People's Press</i> ,	13 50
	J. W. Syme, <i>Raleigh Register</i> ,	42
	J. W. Alsbaugh, <i>Western Sentinel</i> ,	2 50

Year ending September 30th, 1863.

1863.			
July.	J. D. Hufham, Biblical <i>Recorder</i> ,	\$	25 50
	John Spelman, State <i>Journal</i> ,		80
	C. W. Fenton, Wadesboro' <i>Argus</i> ,		24
	Sundry persons, for numbering, signing and trimming State Treasury Notes, as follows :		
	P. A. Wiley,		47 60
	A. T. Summey,		144 75
	W. R. S. Burbaank,		52 50
	C. J. Erwin,		15
	T. H. Hardin,		35 25
	D. H. McLean,		102 25
	D. King, for payment of wages of servant at the Capitol from April, 1st, to July, 1st, 1863,		60
	R. H. Battle, Jr., Private Secretary for sealing State Bonds,		120
	James A. Moore, expenses to and from Wilmington, N. C., on business for Treasury Department,		100
	H. E. Colton, expenses to and from Colum- bia, S. C., and Augusta, Ga., as agent for Treasury and State Departments,		406 60
	James T. Paterson & Co., Columbia, S. C., for printing and engraving N. C. Treasury Notes and Coupon Bonds,		32,663 21
	T. N. Ramsay, for sealing wax furnished Executive Department,		3
Aug.	Sundry persons, accrued interest on 8 <i>per</i> <i>cent.</i> certificates of State Stock,		10,289 46
	Sinking Fund of N. C., accrued interest on 6 <i>per cent.</i> certificates of State Stock,		20,651 08
	Sundry counties, under an act of the General Assembly of N. C., entitled "An Act for the relief of the Wives and Families of Soldiers in the Army," as follows :		
	New-Hanover county, P. W. Fanning, Com'r, 2nd instalment,		4,203 16
	Alamance county, T. C. Foust, Com'r, 3rd, instalment,		3 97

Comptroller's Report for the Fiscal

1863.		
Aug.	Guilford county, Jed. H. Lindsay, Com'r, 3rd instalment,	\$ 6,230 51
	Wake county, J. F. Hutchins, Com'r, 3rd instalment,	6,520 30
	Halifax county, W. W. Brickell, Com'r, 3rd instalment,	2,629 50
	McDowell county, J. M. Neal, Com'r, 3rd instalment,	2,194 02
	Onslow county, C. Stephens, Com'r, 3rd instalment,	2,057 84
	Nash county, J. J. Q. Taylor, Com'r, 2nd instalment,	2,501 62
	Nash county, J. J. Q. Taylor, Com'r, 3rd instalment,	2,501 62
	Wilkes county, W. G. Hix, Com'r, 3rd instalment,	5,257 41
	Mecklenburg county, J. H. Wilson, Com'r, 3rd instalment,	4,173 86
	Greene county, R. W. Best, Com'r, 3rd instalment,	1,514 68
	Martin county, C. B. Hassell, Com'r, 3rd instalment,	2,151 66
	Granville county, J. C. Cooper, Com'r, 3rd instalment,	4,429 61
	Stanly county, Dan'l Freeman, Com'r, 3rd instalment,	2,608 91
	Rockingham county, Nath'l Scales, Com'r, 2nd instalment,	3,967 21
	Rockingham cou'ty, Nath'l Scales, Com'r, 3rd instalment,	3,967 21
	Robeson county, W. J. Brown, Com'r, 3rd instalment,	3,398 31
	Orange county, W. F. Strayhorn, Com'r, 3rd instalment,	4,480 69
	Gaston county, Joseph Lusk, Com'r, 3rd instalment,	2,774 80
	Davidson county, Alf'd Hargrave, Com'r, 3rd instalment,	5,296 22
	Cumberland county, W. McL. McKay, Com'r, 3rd instalment,	3,785 10
	Caswell county, T. D. Johnston, Com'r, 3rd instalment,	2,605 35

Year ending September 30th, 1863.

1863.		
Aug.	Stokes county, J. M. Covington, Com'r, 3rd instalment,	\$ 3,106 55
	Craven county, George Greene, Com'r, 3rd and 4th instalments,	6,963 70
	Franklin county, D. S. Hill, Com'r, 3rd instalment,	2,569 32
	Burke county, J. A. Claywell, Com'r, 3rd instalment,	2,631 48
	Wayne county, W. B. Thompson, Com'r, 3rd instalment,	3,452 55
	Sundry persons, <i>per</i> order of E. Warren, Surgeon General of N. C., under an act of the General Assembly of N. C., entitled "An Act to insure the protec- tion of the people of North-Carolina against small pox,"	700
	W. H. Ramsay, his compensation for August, 1863, as messenger of the Governor,	40
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds,	1,460
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds,	2,391
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,	330
	The following Banks, interest on tempo- rary loans, as follows :	
	Branch Bank of Cape Fear, Washington,	8,700
	Branch Bank of Cape Fear, Raleigh,	2,113 31
	Sundry persons, interest on N. C. Treas- ury Notes,	655 90
	Jas. W. Osborne, Judge Superior Courts, his 1st half year's salary for 1863,	975
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000
	J. W. Howell, for wood furnished N. C. Militia while in service,	39
	Maj. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	10,000
	W. L. Van Eaton, in payment for cotton destroyed by order of the Governor,	5,642 06

Comptroller's Report for the Fiscal

1863.		
Aug.	R. B. Vance, for clothing furnished N. C. Troops at Asheville, N. C.,	\$ 136 73
	Edward Warren, Surgeon General of N. C., for the use of the Medical Department,	50,000
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	200,000
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	10,000
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Departm't,	25,000
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	25,000
	Capt. Jno. Devereux, A. Q. M., for the use of the Quartermaster's Department,	100,000
	Capt Jno. Devereux, A. Q. M., for the use of the Quartermaster's Department,	100,000
	R. M. Jones, expenses and compensation as agent for the Governor to Coal Fields, N. C., to purchase coal,	127 50
	H. W. Husted, Attorney, &c., on account of funds remaining in hands of Clerk Supreme Court,	5
	Taken up from sundry persons during this month, mutilated State Treasury Notes,	68 85
	Geo. T. Cooke, Post Master, Raleigh, accounts of the several departments in the Capitol, as follows:	
	Executive Department,	92 50
	Treasury Department,	50
	Comptroller's Department,	12 02
	State Library,	3 81
	The following persons, public taxes, refunded:	
	W. W. Gregory,	14 50
	J. W. Dixon, Sheriff Greene county,	320 10
	Branch Bank of Cape Fear, Raleigh, principal of several notes for temporary loans,	150,000
	Sundry, Sheriffs, &c., mileage and <i>per</i>	

Year ending September 30th, 1863.

1863.			
Aug.	<i>diem</i> for settling State Taxes, for 1863, as follows :		
	C. Anstin, Sheriff Union Co., \$	26	67
	E. M. Berry, " Gaston "	26	66
	J. L. Bundy, " Cabarrus "	23	
	R. Hamilton, " Transylvania "	42	67
	A. I. Hood, Tax Col. Mecklenburg "	26	24
	G. B. Threadgill, Sh'ff Anson "	26	67
	Wm. Haymore, " Surry "	23	
	Taken up from sundry persons during this month, State Treasury Notes bear- ing interest at 6 <i>per cent. per annum</i> , and payable at the Public Treasury on or before the 1st day of January, 1865, issued by authority of an Ordinance of the Convention of N. C., passed and ratified the 1st day of Dec., 1861, said notes being fundable in 6 <i>per cent.</i> State Coupon Bonds :		
	Notes of the denomination of \$100,	6,400	
	Notes of the denomination of \$ 50,	50	
	Notes of the denomination of \$ 10,	100	
	Southern Express Company, freight on sundry packages and boxes,	472	30
	Sundry persons, for publishing Executive proclamations as follows :		
	E. J. Hale & Sons, Fayetteville <i>Observer</i> ,	40	
	Wm. Dedman, Henderson <i>Times</i> ,	1	25
	Dennis Heartt, Hillsboro' <i>Recorder</i> ,	1	25
	J. W. Alsbaugh, Western <i>Sentinel</i> ,	2	50
	C. N. B. Evans & Son, Milton <i>Chronicle</i> ,	69	
	A. M. Gorman, <i>Spirit of the Age</i> ,	157	50
	Sundry persons, for signing, numbering and trimming State Treasury Notes, as follows :		
	J. Womble, Jr., for self and C. Dewey,	777	
	C. P. Mebane,	100	75
	L. S. Perry,	177	65
	Henry Hardie,	177	65
	J. McGilvary,	102	25
	Southern Telegraph Company, dispatches sent and received during July, 1863,	211	04

Comptroller's Report for the Fiscal

1863.		
Aug.	H. W. Husted, Treasurer Neuse Manufacturing Company, for paper furnished the State,	\$ 2,395 25
	DeCarteret & Armstrong, stitching, &c., Legislative Documents, and binding for Public Treasurer and State Library,	645 85
Sept.	Geo. W. Mordecai, accrued interest on 8 <i>per cent.</i> certificates of State Stock,	1 90
	Sundry counties, under an act of the General As'bly, of N. C., entitled "An Act for the relief of the Wives and Families of Soldiers in the Army," as follows:	
	Surry county, R. S. Gilmer, Com'r, 3rd instalment,	3,542 81
	Jones county, T. J. Whitaker, Com'r, 3rd instalment,	874 79
	Surry county, R. S. Gilmer, Com'r, 4th instalment,	3,542 81
	Northampton county, W. H. Hughes, Com'r, 3rd instalment,	2,340 50
	Yancey county, J. H. Blankenship, Com'r, 3rd instalment,	3,257 77
	Johnston county, J. B. Beckwith, Com'r, 3rd instalment,	4,175 85
	Moore county, A. H. McNeill, Com'r, 3rd instalment,	3,454 15
	Wilson county, A. G. Brooks, Com'r, 3rd instalment,	2,353 17
	Forsyth county, E. A. Vogler, Com'r, 3rd instalment,	4,242 35
	Bladen county, W. A. Bizzell, Com'r, 3rd instalment,	2,467 58
	Yadkin county, W. A. Robey, Com'r, 3rd instalment,	3,606 55
	Harnett county, L. A. Johnson, Com'r, 3rd instalment,	2,118 41
	Richmond county, R. Bowden, Com'r, 3rd instalment,	4,125 97
	New Hanover county, P. W. Fanning, Com'r, 3rd instalment,	4,203 16
	Bertie county, J. J. Pugh, Com'r, 3rd instalment,	2,314 37

Year, ending September 30th, 1863.

1863.		
Sept.	Alleghany county, F. J. McMillan, Com'r, 3rd instalment,	\$ 1,329
	Sundry persons, <i>per</i> order of E. Warren, Surgeon General of N. C., under an act of the Gen'l Ass'bly of N. C., entitled "An Act to insure the protection of the people of N. C. against small pox,"	285
	S. F. Phillips, Auditor of Public Accounts, his 3rd quarter's salary for 1863,	625
	H. G. Spruill, Chief Clerk to Auditor of Public Accounts, his 3rd quarter's sal- ary for 1863,	375
	C. H. Brogden, Comptroller of Public Ac- counts, his 2nd quarter's salary for 1863,	375
	D. W. Bain, Clerk to Comptroller, his 3rd quarter's salary for 1863,	187 50
	A. M. McPheeters, Clerk in Executive Department, his 3rd quarter's salary for 1863,	150
	W. H. Ramsay, his compensation for Sep- tember, as messenger of the Executive Department,	40
	W. W. Peebles, mileage and <i>per diem</i> as a member of House of Commons, Extra Session, July, 1863,	70
	W. E. Anderson, Treasurer Insane Asy- lum, of N. C., on account of said Asylum,	5,000
	Sundry persons, interest on 8 <i>per cent.</i> State Coupon Bonds,	26,740
	Sundry persons, interest on 6 <i>per cent.</i> State Coupon Bonds,	3,255
	Sundry persons, interest on Coupon Bonds of Cape Fear and Deep River Navi- gation Company,	30
	Sundry persons, interest on Bonds of Fayetteville and Western Plankroad Company,	285
	Sundry persons, interest on N. C. Treasu- ry Notes,	132 65
	R. R. Heath, Judge Superior Courts, his 1st half year's salary for 1863,	975

Comptroller's Report for the Fiscal

1863. Sept.	C. M. Andrews, balance due him on settlement of his accounts,	\$	385
	Capt. Jno. Devereux, A. Q. M., for the use of the Quartermaster's Department,	100,000	
	A. Gooding, for medicines furnished North-Carolina Soldiers at Newbern, in 1861,	137	37
	J. R. Mendenhall, remuneration for damage to his land by N. C. Troops, and for timber furnished 34th Reg't N. C. Troops in 1861,	533	36
	Capt. H. A. Dowd, A. Q. M., for the use of the Quartermaster's Department,	200,000	
	T. D. Hogg, Capt. Ordnance, for the use of that Department,	20,000	
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Department,	100,000	
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	50,000	
	Capt. John Devereux, A. Q. M., for the use of the Quartermaster's Department,	100,000	
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	15,000	
	W. L. Van Eaton, balance due him for the destruction of his cotton,	328	02
	Capt. W. B. Gulick, Paymaster, for the use of that Department,	10,000	
	Capt. T. D. Hogg, C. S., for the use of the Subsistence Department,	20,000	
	Taken up from sundry persons during this month mutilated State Treasury Notes,	115	80
	The following Sheriffs, amount of State tax overpaid by them for 1863 :		
	K. H. Worthy, Sheriff Moore Co.,	533	83
	R. B. Paschal, " Chatham "	642	09
	W. W. Long, former " Yadkin "	60	
	Rufus Galloway, Sheriff Brunswick county, under resolution of General Assembly,	82	44

Year ending September 30th, 1863.

1863.			
Sept.	W. E. Piercy, Sheriff Yancey county, for holding and making return of Senatorial Election in August, 1862,	\$	10
	Sundry Sheriffs, &c., mileage and <i>per diem</i> for settling State taxes for 1863, as follows:		
	K. H. Worthy, Sheriff Moore Co.,		12
	A. A. Wiseman, " Mitchell "		31 99
	W. E. Piercy, " Yancey "		38 73
	R. P. Melvin, " Bladen "		18 67
	E. D. Davis, " Jackson "		42 67
	Jos. Marshall, " Stanly "		24 33
	J. W. Steed, " Randolph "		19
	H. B. Deaver, Tax Col. Madison "		49 67
	W. F. Wasson, Sheriff Iredell "		24 33
	W. H. Perkins, Tax Col. Pitt "		21 67
	D. M. Gudger, " Buncombe "		41
	G. M. Greene, Sheriff Cleaveland "		33
	J. R. Grady, " Harnett "		7
	J. C. Griffith, " Caswell "		11 33
	Hector McNeill, " Cumberland "		11 40
	Jos. Cobb, " Edgecombe "		16 33
	S. T. Speer, " Yadkin "		23
	R. McFarland, " Polk "		39 40
	Reuben King, " Robeson "		14 05
	J. A. Oats, " Sampson "		15 53
	J. W. C. Piercy, Tax Col. Cherokee "		56 33
	Martin Walker, Sheriff Rutherford "		38 27
	Wm. Plemmons, Tax Col. Haywood "		49 67
	N. R. Jones, Sheriff Warren "		11 60
	Wm. Fields, " Lenoir "		13 67
	J. H. Duncan, " McDowell "		32 07
	Walker Smith, " Rockingham "		17 67
	C. A. Boon, " Guilford "		14 20
	W. T. J. Vann, " New-Han'ver "		20 87
	R. M. Smith, " Wilkes "		29 13
	Jesse Bledsoe, " Alleghany "		29 67
	Rufus Galloway, " Brunswick "		24 33
	Barnet Burnett, Tax Col. Henderson "		44 34
	Merrit Rickman, " Macon "		47 67
	Nath'l Moody, Sheriff Stokes "		21 67
	W. T. Crawford, " Martin "		21 67

Comptroller's Report for the Fiscal

1863.			
Sept.	J. S. Snow, Sheriff Halifax Co.,	\$	17 67
	Branch Bank of Lexington, Graham,		
	principal of note for temporary loan,	20,000	
	Drury King, Superintendent of Public		
	Buildings, his 3rd quarter's salary for		
	1863,	75	
	P. A. Wiley, Chief Clerk to Public		
	Treasurer, his 3rd quarter's salary		
	for 1863,	375	
	Taken up during this month from sundry		
	persons, State Treasury Notes, bearing		
	interest at 6 <i>per cent. per annum</i> , and		
	payable at the Public Treasury on or		
	before the 1st day of January, 1865,		
	issued by authority of an Ordinance		
	of the Convention of North-Carolina,		
	passed and ratified the 1st day of		
	December, 1861, said notes being fun-		
	dable in 6 <i>per cent.</i> State Coupon		
	Bonds:		
	Notes of the denomination of \$100,	600	
	Notes of the denomination of \$ 50,	900	
	Notes of the denomination of \$ 10,	140	
	Southern Express Company, freight on		
	sundry packages and boxes,	82 75	
	Sundry persons, for publishing Execu-		
	tive proclamations, as follows:		
	C. W. Fenton, Wadesboro' <i>Argus</i> ,	7	
	J. J. Bruner, Salisbury <i>Watchman</i> ,	31	
	E. B. Drake & Son, Iredell <i>Express</i> ,	161	
	Wm. Dedman, Hendersonville <i>Times</i> ,	9	
	J. W. Alsbaugh, Western <i>Sentinel</i> ,	12 50	
	J. L. Pennington, Daily <i>Progress</i> ,	158	
	Sundry persons, for signing, numbering		
	and trimming State Treasury Notes,		
	as follows:		
	Henry Hardie,	219	
	W. H. Jones,	124 50	
	Jordon Womble, Jr., for self and C.		
	Dewey,	360	
	W. A. Rose,	208 75	
	S. W. Scott, Agent, &c., freight on		

Year ending September 30th, 1863.

1863.			
Sept.	packages to Fayetteville, North-Carolina,	\$	8
	R. H. Battle, Jr., Private Secretary, for sealing State Bonds,		72
	Southern Telegraph Company, official dispatches sent and received during August, 1863,		99 97
	J. T. Paterson & Co., Augusta, Ga., for printing State Treasury Notes, and for paper furnished the State,	16,521	30
	Drury King, for payment of wages of servant at Capitol, from July 1st to October 1st, 1863,		60
			<hr/>
		\$15,078,922	97

STATEMENT,

Exhibiting the number Acres Land, Valuation Land, Valuation Town Property, the Taxes derived from every subject of taxation in the several Counties of the State, from which returns were received prior to the close of the fiscal year, September 30th, 1863, and the aggregate amount of all; also the Taxes levied by the Courts of Pleas and Quarter Sessions for County, School and other purposes, as follows:

Comptroller's Report for the Fiscal

1863.

No. 1.—ALAMANCE COUNTY.

W. J. MURRAY, Sheriff.

Acres Land,	197,201
Valuation Land,	\$1,718,294
Town Property,	\$41,848

STATE TAXES.

Land,	\$ 6,873 17
Town Property,	167 39
White Polls,	612
Free Black Polls,	26 40
Slaves,	5,143 08
Solvent Debts Due,	3,472 84
Bank Dividends,	155 12
Railroad Dividends,	54 40
State Bonds,	311 45
Profits on purchases of Cotton for sale,	720 37
Profits on purchases of Tobacco for sale,	114 49
Dividends or profits rec'd or due from capital in Manufacturing Companies,	4,537 38
Salaries and Fees,	193 50
Dead Heads on Railroads,	246 12
Studs and Jacks,	72
Buying or selling Slaves,	36 50
Houses of Public Entertainment,	10
Gold Watches, \$69.47; Silver do., \$39.76,	109 23
Pianos, \$31.50; Plate and Jewelry, \$13.47,	44 97
Riding Vehicles,	235 25
Gold headed Canes,	1 50
Silver headed Canes,	1
Household and Kitchen Furniture,	88 55
Brandy distilled for sale,	1,569 92
Liquor Dealers,	5,298 50
Merchandise, \$39.62; Reatailers, \$50,	89 62
Marriage License,	10
Deeds for Real Estate,	19
Subjects Unlisted,	428 54
Collateral Descents,	18 45

Gross amount,

\$ 30,760 74

COUNTY TAXES.

County Purposes,

\$ 27,506 47

Year ending September 30th, 1863.

1863.

No. 2.—ALEXANDER COUNTY.

F. A. CAMPBELL, Sheriff.

Acres Land,	152,940
Valuation Land,	\$810,325
Town Property,	\$28,000

STATE TAXES.

Land,	\$ 3,240 65
Town Property,	112
White Polls,	327 20
Free Black Polls, \$2.40; Slaves, \$2,108,	2,110 40
Solvent Debts Due,	640
Railroad Dividends,	4 40
State Bonds,	16
County Bonds,	18 40
Profits on purchases of Cotton for sale,	51 20
Profits on purchases of Tobacco for sale,	7 60
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	18
Studs and Jacks,	99
Houses of Public Entertainment,	10
Toll Bridges and Ferries,	1 07
Gold Watches, \$10; Silver do., \$20,	30
Pianos, \$4.50; Plate and Jewelry, 7 cts,	4 57
Riding Vehicles,	80
Gold Headed Canes,	1
Note Shavers, \$7.70; Horses 40 cents,	8 10
Mules, \$12; Cattle, \$2.40,	14 40
Household and Kitchen Furniture,	32
Brandy distilled for sale,	1,000
Liquor Dealers,	3,250
Merchandise,	48 35
Patent Medicines,	2 10
Marriage License,	10 67
Deeds for Real Estate,	8 73
Collateral Descents,	62 65

Gross amount,

\$ 11,208 99

COUNTY TAXES.

County Purposes,

\$ 5,618 39

Comptroller's Report for the Fiscal

1863.

No. 3.—ALLEGHANY COUNTY.

JESSE BLEDSOE, Sheriff.

Acres Land,	124,729
Valuation Land,	\$368,401

STATE TAXES.

Land,	\$ 1,470 80
White Polls,	216
Free Black Polls,	10 80
Slaves,	640 92
Solvent Debts Due,	377 27
Profits on purchases of Cotton for sale,	4 49
Profits on purchases of Tobacco for sale,	3 35
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	80 50
Salaries and Fees,	20
Studs and Jacks,	46
Silver Watches,	2 55
Riding Vehicles,	2 25
Horses,	20 99
Mules,	7 74
Cattle,	25 04
Other Live Stock,	5 03
Household and Kitchen Furniture,	3 80
Brandy distilled for sale,	208 20
Liquor Dealers,	236 20
Marriage License,	21
Deeds for Real Estate,	14 50
Gross amount,	\$ 3,417 43

COUNTY TAXES.

County Purposes,	\$ 1,721 12
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Year ending September 30th, 1863.

1863.

No. 4.—ANSON COUNTY.

G. B. THREADGILL, Sheriff.

Acres Land,	329,176
Valuation Land,	\$1,689,873
Town Property,	\$86,800

STATE TAXES.

Land,	\$ 6,763 21
Town Property,	347 20
White Polls,	272 40
Free Black Polls,	2 40
Slaves,	12,742 33
Solvent Debts Due,	2,248 55
Bank Dividends,	1,556 32
Railr'd Divid'ns, \$2; Cou'ty B'ds, \$32.40,	34 40
Profits on purchases of Cotton for sale,	249 70
Profits on purchases of Tobacco for sale,	190 49
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	634 08
Salaries and Fees,	205 48
Studs and Jacks,	85
Buying and Selling Slaves,	4 62
Houses of Public Entertainment,	12 50
Toll Bridges, Gates and Ferries,	57 50
Gold Watches, \$67.30; Silver do., \$36.33,	103 63
Pianos, \$52.50; Plate & Jewelry, \$27.15,	79 65
Riding Vehicles,	357 95
Gold Headed Canes,	3
Silver Headed Canes,	2
Note Shavers,	34 70
Household and Kitchen Furniture,	63 40
Brandy distilled for sale,	137 90
Liq'r Deal'rs \$556.90; M'ch'dize, \$16.90,	573 80
Patent Med. \$1.60; Liv'y Stables, \$50,	51 60
Horse and Mule Drivers,	4 30
Marriage License,	12
Mortgages and Deeds,	1
Deeds for Real Estate,	8
Collateral Descents,	238

Gross amounts

\$ 27,077 13

COUNTY TAXES.

County Purposes,

\$ 10,304 73

Comptroller's Report for the Fiscal

1863.

No. 5—ASHE COUNTY.

J. M. CARSON, Sheriff.

Acres Land,	233,143
Valuation Land,	\$667,249
Town Property,	\$24,715

STATE TAXES.

Land,	\$ 2,669
Town Property,	98 86
White Polls,	446 40
Free Black Polls,	12
Slaves,	571 64
Money on Hand or on Deposit,	443 15
Solvent Debts Due,	192 13
State Bonds,	62
Profits on purchases of Cotton for sale,	52 12
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	98 82
Salaries and Fees,	36 90
Studs and Jacks,	8
Houses of Public Entertainment,	5
Gold Watches,	5 70
Silver Watches,	4 05
Pianos,	1 50
Plate and Jewelry,	1 40
Riding Vehicles,	17 75
Horses,	26 01
Mules,	6 26
Cattle,	37 02
Other Live Stock,	10
Household and Kitchen Furniture,	6 18
Brandy distilled for sale,	130 65
Liquor Dealers,	238 13
Marriage License,	16 49
Deeds for Real Estate,	1 94
Produce Dealers,	60 28
Collateral Descents,	63

Gross amount, \$ 5,322 38

COUNTY TAXES.

County Taxes, \$ 2,529 88

Year ending September 30th, 1863.

1863.

No. 6.—BERTIE COUNTY.

LEWIS BOND, Tax Collector,

Acres Land,	373,358
Valuation Land,	\$2,051,228
Town Property,	\$75,158

STATE TAXES.

Land,	\$ 8,204 91
Town Property,	300 62
White Polls,	393 60
Free Black Polls,	19 20
Slaves,	10,043 57
Money on Hand or on Deposit,	860 99
Solvent Debts Due,	2,512 24
Bank Dividends,	6 40
Railroad Dividends,	3 20
State Bonds,	134 60
County Bonds,	5 83
Profits on purchases of Cotton for sale,	367 87
Profits on purchases of Tobacco for sale,	94 64
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	654 02
S'l'r's and Fees, \$80; Studs and Jacks, \$32,	112
Buying and Selling Slaves,	10 53
Houses of Public Entertainment,	24
Gates across Highways,	30
Gold Watches, \$108.60; Silver do., \$19.34,	127 94
Pianos, \$85.50; Pl'te and Jewelry, \$36.93,	122 43
Riding Vehicles,	299 98
Gold headed Canes,	3
Silver headed Canes,	2
Horses, \$1.79; Cattle, \$6.40,	8 19
Other Live Stock,	62 03
Household and Kitchen Furniture,	141 28
Brandy distilled for sale,	925 80
Liquor Dealers,	556 70
Collateral Descents,	19 70

Gross amount,

\$ 26,047 27

COUNTY TAXES.

County Purposes,

\$ 8,675 61

Comptroller's Report for the Fiscal

1863.

No. 7.—BLADEN COUNTY.

R. P. MELVIN, Sheriff.

Acres Land,	581,046
Valuation Land,	\$1,455,349
Town Property,	\$28,250

STATE TAXES.

Land,	\$ 5,977 04
Town Property,	113
White Polls,	298 80
Free Black Polls, \$37.20 ; Slaves, \$9,510,	9,547 20
Money on Hand or on Deposit,	329 08
Solvent Debts Due,	746 77
Bank Dividends,	276 40
Capital in Cotton and Woolen Factories,	52
Capital in Steamboat Companies,	5 60
Profits on purchases of Tobacco for sale,	6 24
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	537 62
Salaries and Fees,	30
Studs and Jacks,	31
Toll Bridges and Ferries,	8 75
Gold Watches, \$75.20 ; Silver do., \$16.82,	92 02
Pianos,	34 50
Plate and Jewelry,	32 45
Riding Vehicles,	186 45
Silver Headed Canes,	1
Cattle,	2 12
Household and Kitchen Furniture,	78 18
Brandy distilled for sale,	108 47
Liquor Dealers,	171 44
Retailers,	90
Marriage License,	25
Mortgages and Deeds,	1
Deeds for Real Estate,	13
Arrears for Insolvents,	3 35

Gross amount,

\$ 18,798 48

COUNTY TAXES.

County Purposes,

\$ 18,522 42

Year ending September 30th, 1863.

1863.

No. 8.—BRUNSWICK COUNTY.

RUFUS GALLOWAY, Sheriff.

Acres land,	351,484
Valuation Land,	\$799,840
Town Property,	\$96,785

STATE TAXES.

Land,	\$ 3,199 36
Town Property,	387 14
White Polls,	141 60
Free Black Polls,	27 60
Slaves,	7,277 12
Money on Hand or on Deposit,	497 34
Solvent Debts Due,	230 50
Bank Dividends,	7 76
Railroad Dividends,	5 40
Dividends or profits received or due from capital in Manufacturing Co's, &c ,	10 60
Salaries and Fees,	10
Dead Heads on Railroads,	5 90
Gold Watches,	43 90
Silver Watches,	16 62
Pianos,	16 50
Plate and Jewelry,	37 50
Riding Vehicles,	86 31
Silver Headed Canes,	50
Household and Kitchen Furniture,	36 38
Liquor Dealers,	86 02
Marriage License,	12
Mortgages and Deeds,	2
Deeds for Real Estate,	2 50

Gross amount, \$ 12,140 55

COUNTY TAXES.

County Purposes, \$ 3,052 67

Comptroller's Report for the Fiscal

1863.

No. 9.—BUNCOMBE COUNTY.

D. M. GUDGER, Tax Collector.

Acres Land,	368,425
Valuation Land,	\$1,409,653
Town Property,	\$240,746

STATE TAXES.

Land,	\$ 5,639 40
Town Property,	962 98
White Polls,	411 60
Free Black Polls,	16 80
Slaves,	4,891 18
Solvent Debts Due,	2,106 18
Bank Dividends,	8 96
Railroad Dividends,	6 24
County Bonds,	21 20
Profits on purchases of Tobacco for sale,	44 73
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	154 18
Salaries and Fees,	37 50
Dead Heads on Railroads,	4 20
Studs and Jacks,	124
Houses of Public Entertainment,	160
Toll Bridges, Gates and Ferries,	17 97
Gold Watches, \$53.35; Silver do., \$21.29,	74 64
Pianos, \$57; Plate and Jewelry, \$81.33,	138 33
Riding Vehicles,	170 27
Gold Headed Canes,	3
Silver Headed Canes,	2
Note Shavers, \$30; Horses, \$15.60,	45 60
Mules, \$18.22; Cattle, \$10.29,	28 51
Other Live Stock,	10 51
Household and Kitchen Furniture,	109 83
Brandy distilled for sale,	611
Liq'r Deal'rs, \$157.50; M'ch'dize, \$272.17,	429 67
Retailers, \$50; Livery Stables, \$50,	100
Marriage License,	45
Deeds for Real Estate,	13 50

Gross amount, \$ 16,388 98

COUNTY TAXES.

County Purposes, \$ 9,052 95

Year ending September 30th, 1863.

1863.

No. 10.—BURKE COUNTY.

M. SPAINHOWER, Tax Collector.

Acres Land,	215,910
Valuation Land,	\$927,198
Town Property,	\$117,500

STATE TAXES.

Land,	\$ 3,741 79
Town Property,	470
White Polls,	294 40
Free Black Polls,	31 20
Slaves,	3,732 58
Solvent Debts Due,	1,394 44
Bank Dividends,	370 40
Railroad Dividends,	99 20
State Bonds, \$42 ; County Bonds, \$26,	68
Capital in Cotton and Woolen Factories,	4
Profits on purchases of Cotton for sale,	17 90
Profits on purchases of Tobacco for sale,	137 35
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	328 02
Salaries and Fees,	127 60
Dead Heads on Railroads,	11 87
Studs and Jacks,	111
Houses of Public Entertainment,	100
Gold Watches, \$55.47 ; Silver do., \$10.16,	65 63
Harps, \$2.50 ; Pianos, \$27,	29 50
Plate and Jewelry,	41 60
Riding Vehicles,	72 20
Silver Headed Canes,	50
Note Shavers, \$50 ; Cattle, 40 cents,	50 40
Other Live Stock,	13 60
Household and Kitchen Furniture,	30 20
Brandy distilled for sale,	779 90
Liquor Dealers,	2,089 30
Merchandize,	131 15
Retailers,	50
Marriage License,	12 61
Deeds for Real Estate,	6 31

Gross amount,

\$ 14,412 65

COUNTY TAXES.

County Purposes,

\$ 1,724 06

Comptroller's Report for the Fiscal

1863.

No. 11.—CABARRUS COUNTY.

J. L. BUNDY, Sheriff.

Acres Land,	221,365	
Valuation Land,	\$1,870,143	
Town Property,	\$161,405	
STATE TAXES,		
Land,	\$	7,495 80
Town Property,		644 82
White Polls, \$386; Free Bl'k Polls, \$22.80,		408 80
Slaves,		11,410 26
Solvent Debts Due,		3,693 27
Bank Dividends,		164 02
Railroad Dividends,		288 20
State Bonds \$73.60; Cou'ty B'nds, \$12.35,		85 95
Profits on purchases of Cotton for sale,		183 90
Profits on purchases of Tobacco for sale,		53 56
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		2,286 74
Salaries and Fees,		91 25
Studs and Jacks,		129
Dead Heads on Railroads,		82 45
Buying or Selling Slaves,		39 35
Gold Watches, \$103.58; Silv'r do., \$47.86,		151 44
Pianos, \$43.50; Plate and Jew'ly, \$28.54,		74 04
Riding Vehicles,		248 60
Gold Headed Canes,		1
Silver Headed Canes,		1
Note Shavers, \$8.10; Horses, \$1.20,		930
Mules, \$1.34; Cattle, 57 cents,		191
Other Live Stock,		260
Household and Kitchen Furniture,		53 83
Brandy distilled for sale,		251 50
Liq'r Dealers, \$2,567; M'h'dize, \$157.50,		2,624 50
Ex'hibit'ns for Rew'd, \$10; Liv. St'les \$50,		60
Marriage License,		23 28
Mortgages and Deeds,		97
Deeds for Real Estate,		150 4
Collateral Descents,		45 22
Gross amount,	\$	30,719 60
COUNTY TAXES.		—
County Purposes,	\$	18,335 44

Year ending September 30th, 1863.

1863.

No. 12.—CALDWELL COUNTY.

C. P. JONES, Tax Collector.

Acres Land,	221,898
Valuation Land,	\$998,535
Town Property,	\$34,860

STATE TAXES.

Land,	\$ 3,999 33
Town Property,	139 44
White Polls,	316 80
Free Black Polls,	9 60
Slaves,	2,103 86
Money on Hand or on Deposit,	463 08
Solvent Debts Due,	624 66
Bank Dividends,	27 68
Railr'd Div'ends, \$2 ; State Bonds, \$164,	166
Capital in Cotton and Woollen Factories,	20
Profits on purchases of cotton for sale,	218 98
Profits on purchases of Tobacco for sale,	1
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,416 80
Salaries and Fees,	22
Studs and Jacks,	64
Houses of Public Entertainment,	15 00
Gold Watches,	22 80
Silver Watches,	11 32
Pianos, \$16.50 ; Plate and Jewl'y, \$11.40,	27 90
Riding Vehicles,	73 65
Silver Headed Canes,	2
Horses, \$1.34 , Mules, 5.36,	6 70
Cattle, \$6.76 ; Other Live Stock, \$3.26,	10 02
Household and Kitchen Furniture,	28 16
Brandy distilled for sale,	370 30
Liquor Dealers,	139 15
Merchandize,	27 45
Patent Medicines,	45
Marriage License,	25
Deeds for Real Estate,	11
Collateral Descents,	102 48

Gross amount,

\$ 10,466 61

COUNTY TAXES.

County Purposes,

\$ 5,153 73

Comptroller's Report for the Fiscal

1863.

No. 13.—CASWELL COUNTY.

J. C. GRIFFITH, Sheriff.

Acres Land,	291,816	
Valuation Land,	\$3,0007,030	
Town property,	\$138,626	
STATE TAXES.		
Land,		\$ 12,100 52
Town Property,		577 91
White Polls,		403 20
Free Black Polls,		25 20
Slaves,		20,911 05
Money on Hand or on Deposit,		2,599 82
Solvent Debts Due,		4,914 37
Bank Dividends,		1,575 36
Railroad Dividends,		16 70
Capital in Cotton and Woolen Factories,		10
Capital in Steamboat Companies,		20
Profits on purchases of Tobacco for sale,		1,172 40
Dividends or profits received or due from		
capital in Manufacturing Co's, &c.,		5,818 12
Salaries and Fees,		85
Studs and Jacks,		38
Buying or Selling Slaves,		416 66
Toll Bridges and Ferriss,		34 20
Gold Watches,		164 70
Silver Watches,		39 09
Harps, \$2.50; Pianos, \$126,		128 50
Plate and Jewelry,		48 60
Riding Vehicles,		548 94
Gold Headed Canes,		2
Note Shavers,		6 90
Household and Kitchen Furniture,		246 90
Brandy distilled for sale,		345 40
Liquor Dealers,		2,338 30
Merchandise,		362 26
Retailers,		200
Collateral Descents,		137 54
Gross amount,		\$ 55,257 64
COUNTY TAXES.		
County Purposes,		\$ 39,998 22

Year ending September 30th, 1863.

1863.

No. 14.—CATAWBA COUNTY.

JONAS CLINE, Sheriff.

Acres Land, 249,162

Valuation Land, \$1,735,504

Town Property, \$55,855

STATE TAXES.

Land, \$ 6,942 01

Town Property, 223 42

White Polls, 410 40

Free Black Polls, 4 80

Slaves, 4,685 70

Solvent Debts Due, 2,287 25

Bank Dividends, 12 96

State Bonds, 1 80

Profits on purchases of Cotton for sale, 29 49

Profits on purchases of Tobacco for sale, 34 74

Dividends or profits received or due from
capital in Manufacturing Co's, &c., 780 24

Salaries and Fees, 78

Dead Heads on Railroads, 14 95

Studs and Jacks, 129

Houses of Public Entertainment, 17 60

Toll Bridges, Gates and Ferries, 31 77

Gold Watches, \$34.82; Silver do., \$22.61, 57 43

Pianos, \$12; Plate and Jewelry, \$2.40, 14 40

Riding Vehicles, 206 86

Silver headed Canes, 50c.; Horses, 40c., 90

Mules, \$3.50; Cattle 84 cents, 4 34

Other Live Stock, 7 66

Household and Kitchen Furniture, 34 42

Brandy distilled for sale, 1,847

Liquor Dealers, 1,801 50

Merchandise, 36

Marriage License, 36 86

Mortgages and Deeds, 1 94

Deeds for Real Estate, 25 22

Collateral Descents, 64 33

Gross amount, \$ 19,822 99

COUNTY TAXES.

County Purposes, \$ 5,992 34

Comptroller's Report for the Fiscal

1863.

No. 15.—CHATHAM COUNTY.

R. B. PASCHAL, Sheriff.

Acres Land, 492,350

Valuation Land, \$2,525,452

Town Property, \$91,499

STATE TAXES.

Land, \$10,202.80; Town Property, \$366, \$ 10,568 80

White Polls, 886 80

Free Bl'k Polls, \$33.60; Sl'v's, \$12,495.52, 12,529 12

Solvent Debts Due, 3,683 22

Bank Dividends, 78 08

Railroad Dividends, 62 23

State Bonds, \$19.20; Co'ty Bonds, \$97.72, 116 92

Capital in Cotton and Woolen Factories, 16

Capital in Steamboat Companies, 36

Profits on purchases of Cotton for sale, 67 57

Profits on purchases of Tobacco for sale, 43 62

Dividends or profits received or due from capital in Manufacturing Co's, &c., 1,070 02

Salaries and Fees, 208 27

Dead Heads on Railroads, 23 53

Studs and Jacks, 188

Houses of Public Entertainment, 20

Toll Bridges and Ferries, 3 17

Gold Watches \$133.13; Silv'r do., \$33.33, 166 46

Harps, \$2.50; Pianos, \$69, 71 50

Plate and Jewelry, 64 63

Riding Vehicles, 454 92

Gold Headed Canes, \$2; Silver do., \$1, 3

Horses, \$6.05; Mules, \$14.78, 20 83

Cattle, \$1; Other Live Stock, \$2.90, 3 90

Household and Kitchen Furniture, 175 70

Brandy distilled for sale, 365 05

Liquor Dealers, 1,548 50

Merchandise, 149 05

Marriage License, 25 22

Deeds for Real Estate, 970

Collateral Descents, 50

Gross amount,

\$ 32,674 19

COUNTY TAXES.

County Purposes,

\$ 47,633 12

Year ending September 30th, 1863.

1863.

No. 16.—CHEROKEE COUNTY.

J. W. C. PIERCY, Tax Collector.

Acres Land,	366,621
Valuation Land,	\$571,937
Town Property,	\$37,920

STATE TAXES.

Land,	\$ 2,287 75
Town Property,	151 68
White Polls,	284
Free Black Polls,	7 20
Slaves,	1,101 93
Solvent Debts Due,	356 66
State Bonds,	9 20
Profits on purchases of Tobacco for sale,	30
Dividends or profits received or due from capital in Leather,	50
Salaries and Fees,	12
Studs and Jacks,	66
Houses of Public Entertainment,	3 50
Toll Bridges and Ferries,	5
Gold Watches,	9 40
Silver Watches,	5 40
Pianos,	3
Riding Vehicles,	15 55
Silver headed Canes,	1
Horses,	6 76
Mules,	8 52
Cattle,	5 02
Household and Kitchen Furniture,	5 05
Brandy distilled for sale,	95 40
Liquor Dealers,	198 90
Liquor Pedlers,	160
Marriage License,	26 19
Mortgages and Deeds,	97
Deeds for Real Estate,	5 82

Gross amount, \$ 4,782 70

COUNTY TAXES.

County Purposes, \$ 6,239 66

Comptroller's Report for the Fiscal

1863.

No. 17.—CLAY COUNTY.

WATSON CURTIS, Sheriff.

Acres Land,	86,515
Valuation Land,	\$183,193
Town Property,	\$750

STATE TAXES.

Land,	\$ 732 72
Town Property,	3
White Polls,	88 80
Free Black Polls,	1 20
Slaves,	276 50
Solvent Debts Due,	175 76
Dividends or profits, received or due from capital in Manufacturing Co's, &c.,	47 50
Salaries and Fees,	10
Studs and Jacks,	32
Gold Watches,	1
Silver Watches,	3 68
Riding Vehicles,	19 36
Horses,	14 80
Mules,	18 94
Cattle,	18 86
Other Live Stock,	15 20
Household and Kitchen Furniture,	14 22
Brandy distilled for sale,	69 70
Liquor Dealers,	92 30
Marriage License,	11 64
Mortgages and Deeds,	7 76
Deeds for Real Estate,	6 84

Gross amount,	\$ 1,661 78
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COUNTY TAXES.

County Purposes,	\$ 818 39
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Year ending September 30th, 1863.

1863.

No. 18.—CLEAVELAND COUNTY.

G. M. GREEN, Sheriff.

Acres Land,	262,730
Valuation Land,	\$1,197,825
Town Property,	\$93,100

STATE TAXES.

Land, \$4,770.60 ; Town Property, \$371.70,	\$	5,142	30
White Polls,		400	
Free Black Polls,		20	40
Slaves,		4,346	14
Money on Hand or on Deposit,		682	18
Solvent Debts Due,		674	43
Railroad Dividends,		2	
County Bonds,		11	20
Profits on purchases of Cotton for sale,		96	05
Profits on purchases of Tobacco for sale,		1	10
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		2,271	92
Salaries and Fees,		22	99
Studs and Jacks,		134	
Buying or Selling Slaves,		5	50
Toll Bridges and Ferries,		3	12
Gold Watches, \$32.70 ; Silver do., \$18.28,		50	98
Pianos, \$9 ; Plate and Jewelry, \$6.19,		15	19
Riding Vehicles,		164	73
Silver headed Canes,			50
Note Shavers, \$12.70 ; Horses 40 cents,		13	10
Mules, \$1.84 ; Cattle \$1.28,		3	12
Other Live Stock,			80
Household and Kitchen Furniture,		36	59
Brandy distilled for sale,		410	10
Liquor Dealers,		2,127	30
Merchandise,		67	70
Marriage License,		24	25
Deeds for Real Estate,		7	28
Collateral Descents,		87	70

Gross amount,

\$ 16,822 67

COUNTY TAXES.

County Purposes,

\$ 10,623 12

Comptroller's Report for the Fiscal

1863.

No. 19.—COLUMBUS COUNTY.

JOHN W. GORE, Sheriff.

Acres Land,	402,671
Valuation Land,	\$772,844
Town Property,	\$12,455

STATE TAXES.

Land,	\$ 3,092	04
Town Property,		50 42
White Polls,		208 80
Free Black Polls,		25 20
Slaves,		3,879 14
Solvent Debts Due,		1,044 67
Bank Dividends,		45 60
Railroad Dividends,		92 20
County Bonds,		22 80
Profits on purchases of Cotton for sale,		7 20
Profits on purchases of Tobacco for sale,		5 73
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		163 22
Salaries and Fees,		25
Dead Heads on Railroads,		9 85
Studs and Jacks,		32
Buying or Selling Slaves,		48 75
Houses of Public Entertainment,		25
Toll Bridges and Ferries,		10
Gold Watches, \$39.78; Silver do., \$12.14,		51 92
Pianos, \$6; Plate and Jewelry, \$12.14,		18 14
Riding Vehicles,		72 95
Gold Headed Canes, \$2; Silver do., \$1.50,		3 50
Note Shavers, \$6.50; Horses, \$1.08,		7 58
Cattle,		1 28
Household and Kitchen Furniture		61 58
Brandy distilled for sale,		115 55
Liq'r Dealers, \$305; M'chandize, \$86.52,		391 52
Retailers, \$50; Marriage License, \$10.67,		60 67
Mortgages and Deeds,		3 88
Deeds for Real Estate,		8 73
Collateral Descents,		88

Gross amount,

\$ 9,672 92

COUNTY TAXES.

County Purposes,

\$ 4,682 33

Year ending September 30th, 1863.

1863. No. 20.—CUMBERLAND COUNTY.	
HECTOR McNEILL, Sheriff.	
Acres Land,	466,539
Valuation Land	\$1,925,782
Town Property,	\$948,296
STATE TAXES.	
Land, \$7,687.12; T'wn Prop'ty, \$3,793.18,	\$ 11,480 30
White Polls, \$476.40; Free Black Polls,	
\$50.40, Slaves, \$10,717.81,	11,244 61
Money on Hand and on Deposit,	3,652 05
Solvent Debts Due, \$514.59; Bank Divi-	
dends, \$2,862.04; Railroad do., \$6.60,	3,383 23
State B'nds, \$182.96; Cou'ty do., \$238.80,	421 76
Capital in Steamboat Companies,	65 57
Profits on purchases of Cotton for sale,	761 39
Profits on purchases of Tobacco for sale,	27 76
Dividends or profits received or due from	
capital in Manufacturing Co's, &c.,	8,058 94
Salaries & Fees, \$515.40; Studs & Jacks,	
\$16; Buying & Selling Slaves, \$52.50,	583 90
Houses of Public Entertainment,	187 72
Toll Bridges and Ferries,	67 05
Daguerreotypists, \$10; Gold Watches,	
\$244.03, Silver Watches, \$51.45,	305 48
Pianos, \$124.50; Plate & Jew'ry, \$120.27,	244 77
Riding Vehicles, \$440.05; Gold Headed	
Canes, \$5; Silver Headed do., \$2.50,	447 55
Note Shavers, \$1.60; Horses, \$3.12,	472
Com'ision M'ch'nts, \$68.16; Mules, \$1.50,	69 66
Cattle, \$2.44; Other Live Stock, \$24.29,	26 73
Household and Kitchen Furniture,	351
Br'ndy distil'd for sale, \$82.35; Liq. Deal.,	
\$3,432.30; Merch'dize, \$2,734.41; Re-	
tail'rs, \$350; Exhib'ns for Rew'rd, \$20,	6,619 06
Ins. Co's, \$40.09; Auctioneers \$155.18,	195 27
Man'fc'turers of Cotton or Woolen Cloth,	
Leather, Iron, &c., \$1,600; Pat. Med.	
\$55; Mar'ge License, \$56.26; Mort'ges,	
& Deeds \$33.28; Col'tal Des., \$110.81,	1,855 35
Gross amount,	\$ 50,053 87
COUNTY TAXES.	
Co'ty P'rp'ses \$3,150; Poor, \$8,000; Jury,	
\$1,500; Ra'l'r'ds, \$7,600; Deaf & Dumb	
Asy'm, \$150; Sol'rs Fam'l's \$54,992.14,	\$ 75,392 14

Comptroller's Report for the Fiscal

1863.

No. 21.—DAVIE COUNTY.

W. A. MERONEY, Sheriff.

Acres Land,	156,834
Valuation Land,	\$1,636,471
Town Property,	\$70,623

STATE TAXES.

Land,	\$ 6,544 65
Town Property,	282 49
White Polls,	372 60
Free Black Polls,	7 20
Slaves,	8,402 72
Money on Hand or on Deposit,	609 12
Solvent Debts Due,	1,413 50
State Bonds, \$1.40 ; Co'ty B'nds, \$20.16,	21 56
Profits on purchases of Tobacco for sale,	731 53
Dividends or profits received or due from Capital in Manufacturing Co's, &c.,	558 58
Salaries and Fees,	60 25
Studs and Jacks,	68
Buying or Selling Slaves,	25 12
Toll Bridges, Gates and Ferries,	63 53
Gold Watches, \$43.52 ; Silver do., \$22.93,	66 45
Pianos, \$34.50 ; Pl'te and Jew'lry, \$18.08,	52 58
Riding Vehicles,	217 50
Gold headed Canes,	1
Live Stock,	5 20
Household and Kitchen Furniture,	93 43
Brandy distilled for sale,	1,212 20
Liquor Dealers,	5,368 10
Merchandise,	105 19
Retailers, \$50 ; Pat'nt Medicines, \$4.60,	54 60
Marriage License,	24 25
Deeds for Real Estate,	7 28
Collateral Descents,	15 51

Gross amount, \$ 26,384 14

COUNTY TAXES.

County Purposes, \$ 12,631 22

Year ending September 30th, 1863.

1863.

No. 22.—DUPLIN COUNTY.

J. W. HINSON, Sheriff.

Acres Land,	452,649	
Valuation Land,	\$1,542,523	
Town Property,	\$107,760	
STATE TAXES.		
Land, \$6,170.09; Town Prop'ty, \$431.04,	\$	6,501 13
White Polls, \$369.60; Free Black Polls,		
\$15.60; Slaves, \$17,303.58,		17,688 78
Money on Hand or on Deposit,		934 48
Solvent Debts Due,		1,739 64
Bank Div'nds, \$156.80; R'l'd do., \$95.40,		252 20
County Bonds,		24 81
Profits on purchases of Cotton for sale,		8 08
Profits on purchases of Tobacco for sale,		104 06
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		329 60
Salaries & Fees, \$133.45; Studs & Jacks,		
\$45; Buying or Selling Slaves, \$560.18,		738 63
Houses of Public Entertainment,		50
Gold Watches, \$93.16; Silver do., \$32.88,		126 04
Harps, \$2.50; Pianos, \$61.50,		64
Plate and Jewelry,		28 46
Riding Vehicles,		293 50
Gold Hea'd Canes, \$2; Silver do., \$1.50,		3 50
Note Shavers, \$43.40; Com. Mer., 50c.,		43 90
Horses, \$1; Cattle, \$4.92,		5 92
Other Live Stock,		1 40
Household and Kitchen Furniture,		148 92
Brandy distilled for sale,		67 60
Liquor Dealers,		1,075 70
Merchandize, \$302.11; Retailers, \$110,		412 11
Horse and Mule Drivers,		13
Daguerreotypist,		10
Marriage License,		22 31
Mortgages and Deeds,		1 94
Deeds for Real Estate,		19 89
Collateral Descents,		1,806 40
Gross amount,		\$ 32,616 00
COUNTY TAXES,		
County Purposes,		6 1,409 06

Comptroller's Report for the Fiscal

1863.

No. 23.—EDGECOMBE COUNTY.

JOSEPH COBB, Sheriff.

Acres Land,	311,835	
Valuation Land,	\$4,346,205	
Town Property,	\$284,668	
STATE TAXES.		
Land, \$17,384.82; T'n Prop'ty, \$1,138.67,	\$	18,523 49
White Polls, \$436.80; Free Black Polls, \$30; Slaves, \$23,246.97,		23,713 77
Solvent Debts Due,		8,468 90
B'k Divid'ds, \$809.12; State B'ds \$150.40,		959 52
Capital in Cotton and Woolen Factories,		120
Capital in Steamboat Companies,		28
Profits on purchases of Cotton for sale,		326 97
Profits on purchases of Tobacco for sale,		247 40
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		2,888 52
Salaries and Fees, \$435.65; Dead Heads on R'lro'ds, \$36.20; Studs & Jacks \$144,		615 85
Buying or selling Slaves,		123 63
Houses of Public Entertainment,		544
Gat's acr'ss Highwa's, \$30; G'd Watches, \$285.92; Silv'r do., \$59.87; H'rps, \$2.50,		378 29
Pianos, \$100.50; Plate and Jewelry, \$162.59; Riding Vehicles, \$713.90,		976 99
Gold headed Canes, \$11; Silver do., \$2.50,		13 50
Note Shavers, \$27.50; Horses, \$2,		29 50
Mules, \$1.20; Cattle, \$13.28,		14 48
Other Live Stock,		121 22
Household and Kitchen Furniture,		444 19
Brandy distilled for sale,		3,380 85
Liquor Dealers, \$5,680; Merchandize, \$1,100.32; Retailers \$380,		7,160 32
Bowling Alleys, \$50; Bill'rd Tables, \$125,		175
Marriage License,		26 20
Deeds for Real Estate,		20 85
Delinquents for 1862,		379 26
Collateral Descents,		376 46
Gross amount,		\$ 70,057 16
COUNTY TAXES.		
County Purposes,		\$ 43,794 60

ear ending September 30th, 1863.

63.

No. 24.—FORSYTH COUNTY.

MATHIAS MASTEN, Sheriff.

Acres Land,	224,872
Valuation Land,	\$1,501,027
Town Property,	\$382,830

STATE TAXES.

Land, \$6,004.11; T'wn Prop'ty, \$1,531.32,	\$ 7,535 43
White Polls,	784 80
Free Bl'k Polls, \$20.40; Slaves, \$4,090.17,	4,110 57
Money on Hand or on Deposit,	1,740 28
Solvent Debts Due,	3,757 05
Bank Dividends,	174 40
State Bonds, \$370.44; Cou'ty do., \$73.60,	444 04
Capital in Cotton and Woolen Factories,	160
Profits on purchases of Cotton for sale,	448 50
Profits on purchases of Tobacco for sale,	297 64
Dividends or Profits received or due from capital in Manufacturing Co's, &c.,	1,513 58
Salaries and Fees,	99
Dead Heads on Railroads,	12 50
Studs and Jacks,	51
Buying or Selling Slaves,	20 80
Houses of Public Entertainment,	67 78
Toll Bridges, Gates and Ferries,	16 37
Gold Watches, \$133.39; Pianos, \$106.50,	236 89
Plate & Jew'ly, \$21.71; Riding Vehicles, \$279.11; Gold Headed Canes, \$10; Silver do., \$3; Note Shavers 40 cents,	314 22
Horses, \$1.60; Mules, \$2.25; Cattle, 36c.,	4 21
Other Live Stock,	3 06
Household and Kitchen Furniture,	84 81
Brandy distilled for sale,	3,751 70
Liq'r Deal., \$4,566.60; M'ch'dize, \$455.20,	5,021 80
Exhibitions for Reward,	10
Pat. Med. \$8.60; Mar'age Lic'nse, \$40.74,	49 34
Mortgages and Deeds,	97
Deeds for Real Estate,	13 10
Collateral Descents,	29 81

Gross amount

\$ 30,756 65

COUNTY TAXES.

County Purposes,

\$ 30,347 49

Comptroller's Report for the Fiscal

1863.

No. 25.—FRANKLIN COUNTY.

E. A. GUPTON, Sheriff.

Acres Land,	303,431
Valuation Land,	\$1,942,423
Town Property,	\$215,650

STATE TAXES.

Land,	\$ 7,769 69
Town Property,	866 60
White P's, \$370.80; Free Bl'k P's, \$43.20,	424
Slaves,	17,710 78
Money on Hand or on Deposit,	1,268 90
Solvent Debts Due,	3,547 20
B'nk Divi'ds, \$1,120.24; R'lr'd do., \$36.70,	1,156 94
State Bonds \$92.76; Cou'ty B'nds, \$49.78,	142 54
Profits on purchases of Cotton for sale,	363 35
Profits on purchases of Tobacco for sale,	964 08
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,083 04
Salaries and Fees,	225 59
Dead Heads on Railroads,	190 90
Studs and Jacks,	55
Houses of Public Entertainment,	75
Gold Watches, \$160.16; Silv'r do., \$33.69,	193 85
Pianos, \$105; Plate and Jewelry, \$91.61,	196 61
Riding Vehicles,	400 75
Gold Headed Can's, \$3; Silver do., \$2.50,	5 50
Note Shavers, \$70.50; Horses, \$5.50,	76
Com. Merchants, \$47.95; Mules, \$1.40;	49 35
Cattle, \$2.12; Other Live Stock, \$4.92,	7 04
Household and Kitchen Furniture,	234 85
Brandy distilled for sale,	941 70
Liq'r D'lers, \$3,549.10; M'h'dize, \$285.90,	3,835 00
Marriage License, \$19; Retailers, \$150,	169
Mortgages and Deeds,	4
Deeds for Real Estate,	20 50
Collateral Descents,	62 98

Gross amount,

\$ 42,030 74

COUNTY TAXES.

County Purposes,

\$ 42,464 43

Year, ending September 30th, 1863.

1863.

No. 26.—GASTON COUNTY.

E. M. BERRY, Sheriff.

Acres Land,	235,379	
Valuation Land,	\$1,596,817	
Town Property,	\$29,725	
STATE TAXES.		
Land, \$6,403.91 ; Town Property, \$118.90, \$	6,522	81
White Polls,	307	20
Free Bl'k Polls, \$1.20 ; Slaves, \$7,713.66,	7,714	86
Money on Hand or on Deposit,	1,185	08
Solvent Debts Due,	1,024	96
Railroad Dividends,	7	38
State Bonds, \$4.24 ; Co'nty Bonds, \$56.75,	60	99
Profits on purchases of Cotton for sale,	757	08
Profits on purchases of Tobacco for sale,	16	48
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	2,917	46
Salaries and Fees,	20	
Dead Heads on Railroads,	3	74
Studs and Jacks,	90	
Buying or Selling Slaves,	12	
Houses of Public Entertainment,	6	
Toll Bridges and Ferries,	4	27
Gold Watches, \$50.67 ; Silver do., \$17.59,	68	26
Pianos, \$15 ; Plate and Jewelry, \$9.33,	24	33
Riding Vehicles,	180	41
Gold headed Canes, \$2 ; Silver do., \$3,	5	
Note Shavers,	2	
Horses, \$3.75 ; Cattle, \$3.41,	7	16
Other Live Stock,	1	97
Household and Kitchen Furniture,	63	78
Brandy distilled for sale,	483	05
Liquor Dealers,	547	80
Retailers,	50	
Marriage License,	11	64
Deeds for Real Estate,	12	61
Collateral Descents,	43	20
Gross amount,		\$ 22,151 52

COUNTY TAXES.

County Purposes,	\$ 22,138 60
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Comptroller's Report for the Fiscal

1863.

No. 27.—GRANVILLE COUNTY.

W. A. PHILPOTT, Sheriff.

Acres Land,	450,198
Valuation Land,	\$4,728,804
Town Property,	\$402,445

STATE TAXES.

Land,	\$ 18,915	21
Town Property,	1,609	78
White Polls,	627	60
Free Black Polls,	60	
Slaves,	35,467	14
Money on Hand or on Deposit,	3,051	57
Solvent Debts Due,	4,934	88
Bank Dividends,	248	80
Railroad Dividends,	68	10
State Bonds, \$98.80; Co'nty B'ds, \$98.60,	197	40
Profits on purchases of Cotton for sale,	129	47
Profits on purchases of Tobacco for sale,	1,822	94
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	4,657	98
Salaries and Fees,	320	25
Studs and Jacks,	69	
Buying or Selling Slaves,	86	37
Houses of Public Entertainment,	318	
Gold Watches, \$269.16; Silver do., \$63.66,	332	82
Pianos, \$163.50; Plate & Jewl'y, \$108.93,	272	43
Riding Vehicles,	779	62
Note Shavers,	147	50
Household and Kitchen Furniture,	507	68
Brandy distilled for sale,	207	20
Liq'r D'l'rs \$4,681.20; M'ch'dize, \$323.75,	5,004	95
Pedlers, \$80; Retailers, \$280,	360	
Exhibitions for Reward,	10	
Bowling Alleys,	106	
Marriage License,	52	
Mortgages and Deeds,	4	
Deeds for Real Estate,	18	
Collateral Descents,	3,457	95

Gross amount,

\$ 83,838 64

COUNTY TAXES.

County Purposes,

\$ 10,210 33

Year ending September 30th, 1863.

1863.

No. 28.—GREENE COUNTY.

J. W. DIXON, Sheriff.

Acres Land,	157,036
Valuation Land,	\$1,160,103
Town Property,	\$33,375

STATE TAXES.

Land,	\$ 4,640 41
Town Property,	133 50
White Polls,	174
Free Black Polls,	14 40
Slaves,	8,695 56
Money on Hand or on Deposit,	780 50
Solvent Debts Due,	1,039 88
Bank Dividends,	51 28
Railroad Dividends,	4 50
State Bonds,	10
Profits on purchases of Cotton for sale,	70 28
Profits on purchases of Tobacco for sale,	9 98
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	160 68
S'tr's and Fees, \$91; Studs and Jacks, \$30,	121
Buying or Selling Slaves,	30 50
Gold Watches, \$57; Silver Watches, \$18,	75
Pianos, \$45; Plate and Jewelry, \$16.63,	61 63
Riding Vehicles,	225 75
Gold headed Canes,	1
Silver headed Canes,	1 50
Note Shavers,	6
Mules, 70 cts.; Cattle, \$1.88, •	2 58
Household and Kitchen Furniture,	60 68
Brandy distilled for sale,	661 40
Liquor Dealers,	1,724
Retailers,	150
Marriage License,	5 82
Mortgages and Deeds,	3 88
Deeds for Real Estate,	6 79
Collateral Descents,	11

Gross amount,

\$ 18,933 50

COUNTY TAXES.

County Purposes,

\$ 19,269 26

Comptroller's Report for the fiscal

1863.

No. 29.—GUILFORD COUNTY.

C. A. BOON, Sheriff.

Acres Land,	406,914	
Valuation Land,	\$2,629,291	
Town Property,	\$403,989	
STATE TAXES.		
Land, \$10,518.12; Slaves, \$9,426.16,	\$ 19,944	28
Town Property,	1,616	06
White Polls, \$1,338; Free Bl'k Polls, \$26,	1,374	
Money on Hand or on Deposit,	4,298	94
Solvent Debts Due,	2,902	15
B'nk Div'ns, \$435.52; State B'ds, \$247.10,	682	62
Capital on Cotton and Woolen Factories,	35	20
Profits on purchases of Cotton for sale,	555	84
Profits on purchases of Tobacco for sale,	1,046	56
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	2,424	82
Salaries and Fees,	443	75
Dead Heads on Railroads,	132	07
Studs and Jacks,	154	
Buying or Selling Slaves,	17	57
Houses of Public Entertainment,	206	06
Gold Watches, \$158.65; Silver do., \$62.60,	221	25
Harps, \$2.50; Riding Vehicles, \$548.12,	550	62
Pianos, \$88.50; Plate and Jew'ry, \$69.25,	157	75
Gold Headed Canes, \$1; Silver do., 50c.,	150	
Note Shavers, \$11; Horses, \$1,	12	
Commission Merchants,	8	
Mules, 80 cents; Cattle, \$3,	380	
Other Live Stock,	160	
Household and Kitchen Furniture,	217	24
Brandy distilled for sale,	3,665	55
Liq. D'rs, \$10,626.80; Mh'dize, \$1,798.43,	12,425	23
Exhibitions for Reward,	10	
Auctioneers, \$51.18; Pat. Med., \$29,	80	18
Horse and Mule Drivers,	14	55
Mar'ge License, \$114.46; Deeds for Real Es'te, \$50.44; Collateral Descents, \$89,	253	90
Gross amount,		\$ 53,457 09
COUNTY TAXES.		
County Purposes,	\$ 51,582	85

Year ending September 30, 1863.

1863.

No. 30.—HALIFAX COUNTY.

J. S. SNOW, Sheriff.

Acres Land,	430,092	
Valuation Land,	\$3,274,929	
Town Property,	\$229,950	
STATE TAXES.		
Land, \$13,109.51; Town Property, \$923,	\$ 14,032	51
White Polls, \$469.20; Free Black Polls,		
\$229.20; Slaves, \$25,989.57,	26,687	97
Money on Hand or on Deposit,	1,681	92
Solvent Debts Due, \$6,205.30; Bank Divi-		
dends, \$183.69; R'lro'd Dividends, 40c.,	6,389	39
State Bonds, \$67.20; County Bonds, \$12,	79	20
Capital in Cotton and Woolen Factories,	8	
Profits on purchases of Cotton for sale,	601	63
Profits on purchases of Tobacco for sale,	105	48
Dividends or profits received or due from		
capital in Manufacturing Co's., &c.,	445	95
Salaries and Fees, \$320.55; Dead Heads		
on R'l'r'ds, \$47.72; Studs & Jacks, \$103,	471	27
Buying or selling Slaves,	30	45
Houses of Public Entertainment,	580	
Toll Bridges, Gates and Ferries,	33	
Gold Watches, \$248.94; Silver do., \$40.33,	289	27
Pianos, \$150; Plate and Jewelry, \$120.15,	270	15
Riding Vehicles,	668	99
Gold headed Canes, \$3; Silver do., \$2,	5	
Note Shavers, \$42; Horses, \$5,	47	
Mules, \$7; Cattle, \$5.60,	12	60
Other Live Stock,	13	50
Household and Kitchen Furniture,	376	27
Brandy distilled for sale,	1,295	55
Liquor Dealers, \$3,198.20; Merchandize,		
\$429.33; Retailers, \$290,	3,917	53
Billiard Tables, \$125; Expr'ss Companies,		
\$600; Patent Medicines, \$10,	735	
Marriage License, \$33; Mortgages and		
Deeds, \$4; Deeds for Real Estate, \$25,	67	
Collateral Descents,	13	
Gross amount,		\$ 58,857 63
COUNTY TAXES.		
County Purposes,	\$ 20,221	92

Comptroller's Report for the Fiscal

1863.

No. 31.—HARNETT COUNTY.

J. B. GRADY, Sheriff.

Acres Land,	322,179
Valuation Land,	\$785,290
Town Property,	\$8,605

STATE TAXES.

Land,	\$ 3,141 16
Town Property,	34 42
White Polls,	244 80
Free Black Polls,	10 80
Slaves,	5,508 10
Money on Hand or on Deposit,	199 46
Solvent Debts Due,	337 97
Bank Dividends,	93 84
Profits on purchases of Cotton for sale,	1 20
Profits on purchases of Tobacco for sale,	4 85
Salaries and Fees,	59
Studs and Jacks,	49
Buying or Selling Slaves,	28 25
Houses of Public Entertainment,	8
Toll Bridges, Gates and Ferries,	26 02
Gold Watches,	27 69
Silver Watches,	17 76
Pianos,	19 50
Plate and Jewelry,	15 66
Riding Vehicles,	144 70
Note Shavers,	16 30
Commission Merchants,	50
Household and Kitchen Furniture,	68 46
Brandy distilled for sale,	201 35
Liquor Dealers,	118 25
Marriage License,	15 52
Mortgages and Deeds,	4 85
Deeds for Real Estate,	4 37
Collateral Descents,	318 71

Gross amount, \$ 10,779 99

COUNTY TAXES.

County Purposes, \$ 14,460 59

Year ending September 30th, 1863.

1863.

No. 32.—HAYWOOD COUNTY.

WM. PLEMMONS, Tax Collector.

Acres Land,	254,392
Valuation Land,	\$530,286
Town Property,	\$12,150

STATE TAXES.

Land,	\$ 2,107 14
Town Property,	48 60
White Polls,	193 60
Free Black Polls,	4 80
Slaves,	756 56
Money on Hand or on Deposit,	209 97
Solvent Debts Due,	259 90
Bank Dividends,	2 88
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	63 50
Studs and Jacks,	64
Buying or Selling Slaves,	70 18
Gold Watches,	10 90
Silver Watches,	7 17
Pianos,	1 50
Riding Vehicles,	37 75
Note Shavers,	7 50
Horses,	23 32
Mules,	16 76
Cattle,	37 94
Other Live Stock,	32 65
Household and Kitchen Furniture,	33 56
Brandy distilled for sale,	99 80
Merchandize,	38
Marriage License,	3 76

Gross amount, \$ 4,131 74

COUNTY TAXES.

County Purposes, \$ 1,855 88

Comptroller's Report for the Fiscal

1863.

No. 33.—HENDERSON COUNTY.

BARNET BURNETT, Tax Collector,

Acres Land, 187,951

Valuation Land, \$1,128,814

Town Property, \$80,400

STATE TAXES.

Land,	\$ 4,515 29
Town Property,	321 60
White Polls,	338 80
Free Black Polls,	10 80
Slaves,	4,221 98
Money on Hand or on Deposit,	736 38
Solv'nt D'bts Due, \$327.01 ; State B'ds, \$2,	329 01
Profits on purchases of Tobacco for sale,	12 84
Dividends or profits rec'd or due from capital in Manufacturing Co's, &c.,	151 30
Salaries and Fees,	55
Studs and Jacks,	56
Buying or selling Slaves,	18 22
Houses of Public Entertainment,	52
Gold Watches, \$33.05 ; Silver do., \$11.28,	44 33
Harps, \$2.50 ; Pianos, \$34.50,	37
Plate and Jewelry,	91 60
Riding Vehicles,	138 10
Gold headed Canes,	1
Silver headed Canes,	1
Note Shavers,	7 50
Commission Merchants,	80 50
H'ses, \$8.80 ; M'les, \$17.60 ; Cattle, \$7.76,	34 16
Other Live Stock,	5 37
Household and Kitchen Furniture,	63 99
Brandy distilled for sale,	371 70
Liquor Dealers,	471 50
M'h'dize, \$151.34 ; Mar'iage License, \$20,	171 34
Mortgages and Deeds,	3
Deeds for Real Estate,	14
Collateral Descents,	441
Additional returns by former Sheriff,	94 91

Gross amount,

\$ 12,504 63

COUNTY TAXES.

County Purposes,

\$ 7,417 44

Year ending September 30th, 1863.

1863.

No. 34.—HERTFORD COUNTY.

J. B. HARE, Sheriff.

Acres Land, 199,332

Valuation Land, \$1,049,344

Town Property, \$147,425

STATE TAXES.

Land, \$ 4,197 25

Town Property, 585 70

White Polls, 228 40

Free Black Polls, \$84; Slaves, \$6,090.24, 6,174 24

Money on Hand or on Deposit, 1,182 47

Solvent Debts Due, 1,837 48

State Bonds, \$98.80; County do., \$50.80, 149 60

Capital in Cotton and Woolen Factories, 32 71

Profits on purchases of Cotton for sale, 119 31

Profits on purchases of Tobacco for sale, 144 94

Dividends or profits received or due from
capital in Manufacturing Co's, &c., 1,206 96

Salaries and Fees, 60

Studs and Jacks, 66

Buying or Selling Slaves, 261 13

Houses of Public Entertainment, 47 50

Toll Bridges and Ferries, 25

Gold Watches, \$76.05; Silver do., \$13.08, 89 13

Pianos, \$60; Plate and Jewelry, \$29.12, 89 12

Riding Vehicles, 217 90

Hold Headed Canes, \$1; Silver do., \$1.50, 2 50

Horses, \$3.40; Other Live Stock, \$1.38, 4 78

Household and Kitchen Furniture, 159 32

Brandy distilled for sale, 1,480

Liquor Dealers, 1,619 40

Merchandise, 177 93

Marriage License, 18 43

Deeds for Real Estate, 5 82

Gross amount, \$ 20,173 02

COUNTY TAXES.

Poor, \$2,300; County Purposes, \$986.32, 3,286 32

Asylum, 550

Interest on County Bonds, 1,100

Total amount, \$ 4,936 32

Comptroller's Report for the Fiscal

1863.

No. 35.—IREDELL COUNTY.

W. F. WASSON, Sheriff.

Acres Land,	331,629
Valuation Land,	\$1,873,155
Town Property,	\$232,864

STATE TAXES.

Land,	\$ 7,492 62
Town Property,	931 45
White Polls,	577 20
Free Black Polls,	4 80
Slaves,	9,665 74
Money on Hand or on Deposit,	1,473 29
Solvent Debts Due,	2,302 49
Bank Dividends,	281 60
State Bonds,	172 08
County Bonds,	57 60
Profits on purchases of Cotton for sale,	432 68
Profits on purchases of Tobacco for sale,	50 63
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,477 34
Salaries and Fees,	86 33
Dead Heads on Railroads,	21 40
Studs and Jacks,	118
Buying or Selling Slaves,	8 90
Houses of Public Entertainment,	11
Toll Bridges, Gates and Ferries,	22 88
Gold Watches, \$64.60; Silver do., \$45.55,	110 15
Pianos, \$37.50; Plate & Jewelry, \$26.20,	63 70
Riding Vehicles, \$313.97; Silver Headed Can's, \$3; Note Sh'ers, \$6; Horses, \$3,	325 97
Mules, \$5.84; Cattle, 50 cents,	6 34
Household and Kitchen Furniture,	109 38
Brandy distilled for sale,	1,012 50
Liquor Dealers,	4,994 80
M'h'dize, \$401.50; Retailers, \$100,	501 50
Marriage License,	24 25
Deeds for Real Estate,	13 58
Collateral Descents,	155 51

Gross amount,

\$ 32,505 71

COUNTY TAXES.

County Purposes,

\$ 12,458 35

Year ending September 30th, 1863.

1863.

No. 36. JACKSON COUNTY.

E. D. DAVIS, Sheriff.

Acres Land,	369,569
Valuation Land,	\$518,440
Town Property,	\$12,350

STATE TAXES.

Land,	\$ 2,069 03
Town Property,	49 40
White Polls,	145 60
Slaves,	678 07
Money on Hand or on Deposit,	242 78
Solvent Debts Due,	11 05
Dividends or profits received or due from capital in Manufacturing Iron,	18 64
Studs and Jacks,	24
Gold Watches,	2 75
Silver Watches,	1 50
Pianos,	3
Riding Vehicles,	14 25
Horses,	4 84
Mules,	7 28
Cattle,	8 24
Other Live Stock,	22 98
Household and Kitchen Furniture,	17 44
Brandy distilled for sale,	144 40
Marriage License,	17
Mortgages and Deeds,	6
Deeds for Real Estate,	8

Gross amount, \$ 3,491 25

COUNTY TAXES.

County Purposes, \$ 3,127 17

Comptroller's Report for the Fiscal

1863.

No. 37.—JOHNSTON COUNTY.

P. T. MASSEY, Tax Collector.

Acres Land, 507,303

Valuation Land, \$1,745,889

Town Property, \$48,400

STATE TAXES.

Land, \$ 6,961 22

Town Property, 192 17

White Polls, 543 60

Free Black Polls, 27 20

Slaves, 9,594 55

Solvent Debs Due, 2,765 65

Bank Div'ds, \$57.84; R'ilr'd do., \$33.68, 91 52

Capital in Cotton and Wollen Factories, 40

Profits on purchases of Cotton for sale, 120 18

Profits on purchases of Tobacco for sale, 16 29

Dividends or profits received or due from
capital in Manufacturing Co's, &c., 364 80

Salaries and Fees, 134 02

Dead Heads on Railroads, 26 52

Studs and Jacks, 124

Houses of Public Entertainment, 10

Gold Watches, \$90.62; Silver do., \$20.92, 111 54

Pianos, \$46.50; Plate & Jewelry, \$23.21, 69 71

Riding Vehicles, 275 43

Gold Headed Canes, 2

Silver Headed Canes, 50

Household and Kitchen Furniture, 119 95

Brandy distilled for sale, 1,012 53

Liquor Dealers, 1,798 31

Merchandize, 217 69

Retailers, 130

Patent Medicines, 1 50

Marriage License, 43

Deeds for Real Estate, 16

Collateral Descents, 24 13

Gross amount, \$ 24,834 01

COUNTY TAXES.

County Purposes, \$ 24,210 74

Year ending September 30th, 1863.

1863.

No. 38.—LENOIR COUNTY.

Wm. Fields, Sheriff.

Acres Land,	243,251
Valuation Land,	\$1,507,041
Town Property,	\$143,800

STATE TAXES.

Land,	\$ 5,953 47
Town Property,	575 20
White Polls,	270 40
Free Black Polls,	10 80
Slaves,	9,150 57
Money on Hand or on Deposit,	1,177 45
Solvent Debts Due,	2,409 96
Capital in Cotton or Wollen Factories,	191
Profits on purchases of Cotton for sale,	311 40
Profits on purchases of Tobacco for sale,	118 14
Railroad Dividends,	296 34
Salaries and Fees,	108
Dead Heads on Railroads,	411 62
Studs and Jacks,	40
Buying or Selling Slaves,	6 87
Houses of Public Entertainment,	80
Gold Watches, \$92.85; Silver do., \$27.28,	120 13
Pianos, \$78; Plate and Jewelry, \$24.73,	102 73
Riding Vehicles,	195 65
Gold Headed Canes, \$4; Silver do., \$2,	6
Note Shavers, \$119.80; Cattle, \$81.60,	201 40
Household and Kitchen Furniture	112 60
Brandy distilled for sale,	209 45
Liq'r Deal., \$796.60; M'ch'dize, \$383.65,	1,180 25
Bowling Alleys,	50
Billiard Tables,	125
Livery Stables,	50
Playing Cards,	35
Marriage License,	30
Deeds for Real Estate,	1 50
Arrears for Insolvents,	17 03

Gross amount,

\$ 23,358 83

COUNTY TAXES.

County Purposes,	\$ 15,216 98
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Comptroller's Report for the Fiscal

1863.

No. 39.—LINCOLN COUNTY.

L. H. LOWRANCE, Sheriff.

Acres Land,	180,711
Valuation Land,	\$1,327,603
Town Property,	\$161,883

STATE TAXES.

Land,	\$ 5,604 20
Town Property,	647 53
White Polls,	301 20
Slaves,	4,490 73
Solvent Debts Due,	2,076 02
Bank Dividends,	134 24
Railroad Dividends,	35 60
State Bonds,	113 48
County Bonds,	60 39
Profits on purchases of cotton for sale,	23 36
Profits on purchases of Tobacco for sale,	38 87
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,320 74
Salaries and Fees,	123 66
Dead Heads on Railroads,	37 50
Studs and Jacks,	55
Toll Bridges and Ferries,	23 85
Gold Watches, \$52.20; Silver do., \$22.72,	74 92
Pianos, \$28.50; Plate and Jewl'y, \$41.96,	70 46
Riding Vehicles,	148 69
Note Shavers,	17
Mules, \$2.20; Cattle, \$1.60,	3 80
Household and Kitchen Furniture,	73 79
Brandy distilled for sale,	803 20
Liquor Dealers,	1,924 18
Merchandize,	260 46
Marriage License,	44 62
Mortgages and Deeds,	97
Deeds for Real Estate,	13 58
Collateral Descents,	26 75

Gross amount,

\$ 18,548 79

COUNTY TAXES.

County Purposes,

\$ 8,290 82

Year ending September 30th, 1863.

1863.

No. 40.—MACON COUNTY.

MERRIT RICKMAN, Tax Collector.

Acres Land,	329,223
Valuation Land,	\$389,925
Town Property,	\$31,585

STATE TAXES.

Land,	\$ 1,559 89
Town Property,	126 34
White Polls,	208 80
Free Black Polls,	2 40
Slaves,	1,048 20
Solvent Debts Due,	604 96
Profits on purchases of Cotton for sale,	51
Profits on purchases of Tobacco for sale,	30
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	65
Studs and Jacks,	60
Buying or Selling Slaves,	6
Houses of Public Entertainment,	4
Gold Watches,	18 90
Silver Watches,	7 27
Pianos,	12
Plate and Jewelry	2 75
Riding Vehicles,	42 15
Silver headed Canes,	50
Horses,	31 94
Mules,	54 73
Cattle,	27 44
Other Live Stock,	18 72
Household and Kitchen Furniture,	40 99
Brandy distilled for sale,	148 20
Liquor Dealers,	48 56
Merchandize,	10
Marriage License,	22 31
Deeds for Real Estate,	12 61

Gross amount,

\$ 4,180 47

COUNTY TAXES.

County Purposes,	\$ 3,162 20
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Comptroller's Report for the Fiscal

1863.

No. 41.—MADISON, COUNTY.

H. B. DEEVER, Tax Collector.

Acres Land,	245,352
Valuation Land,	\$488,909
Town Property,	\$8,550

STATE TAXES.

Land,	\$ 1,957 63
Town Property,	34 20
White Polls,	206 40
Free Black Polls,	7 20
Slaves,	371 10
Money on Hand or on Deposit,	158 95
Solvent Debts Due,	190 33
Railroad Dividends,	1 60
State Bonds,	10
Profits on purchases of Tobacco for sale,	2 80
Dividends or profits, received or due from capital in Manufacturing Co's, &c.,	126
Studs and Jacks,	24
Houses of Public Entertainment,	22
Gold Watches,	4 25
Silver Watches,	7 85
Pianos,	3
Plate and Jewelry,	10
Riding Vehicles,	8
Horses,	22 02
Mules,	6 66
Cattle,	3 07
Other Live Stock,	5 42
Household and Kitchen Furniture,	18
Brandy distilled for sale,	119 10
Liquor Dealers,	143 50
Merchandise,	69 50
Marriage License,	3
Deeds for Real Estate,	6
Subjects Unlisted,	42 40
Delinquents for 1861,	8 67

Gross amount,

\$ 3,592 65

COUNTY TAXES.

County Purposes,

\$ 2,708 42

Year, ending September 30th, 1863.

1863.

No. 42.—MARTIN COUNTY.

J. T. CRAWFORD, Sheriff.

Acres Land,	225,614
Valuation Land,	\$1,041,154
Town property,	\$48,910

STATE TAXES.

Land,	\$ 4,336 98
Town Property,	339 24
White Polls,	253 20
Free Black Polls,	60
Slaves,	7,021 14
Money on Hand or on Deposit,	946 40
Solvent Debts Due,	1,803 59
Bank Dividends,	786 97
Railroad Dividends,	3 36
State B'nds, \$12.40; Co'nty B'nds \$11.52,	23 92
Capital in Steamboat Companies,	40
Profits on purchases of Cotton for sale,	27 68
Profits on purchases of Tobacco for sale,	26 08
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	38 73
Salaries and Fees,	46 94
Studs and Jacks,	30
Buying or Selling Slaves,	43
Gold Watches, \$46.35; Silver do., \$22.23,	68 58
Pianos,	28 50
Plate and Jewelry,	13 59
Riding Vehicles,	165 42
Gold Headed Canes,	1
Silver Headed Canes,	7 50
Note Shavers,	17 50
Horses, \$2 20; Cattle, 40 cents,	2 60
Household and Kitchen Furniture,	65 46
Brandy distilled for sale,	769 25
Liquor Dealers,	490 95
Merchandise,	92 61
Marriage License,	16

Gross amount,

\$ 17,529 59

COUNTY TAXES.

County Purposes,

\$ 14,449 74

Comptroller's Report for the Fiscal

1863.

No. 43.--McDOWELL COUNTY.

JAS. H. DUNCAN, Sheriff.

Acres Land, 193,749

Valuation Land, \$828,354

Town Property, \$22,550

STATE TAXES.

Land, \$ 3,313 41

Town Property, 90 20

White Polls, 250 80

Free Black Polls, 24 80

Slaves, 2,605 59

Money on Hand or on Deposit, 376 53

Solvent Debts Due, 342 94

State Bonds, 4

Profits on purchases of Cotton for sale, 51

Profits on purchases of Tobacco for sale, 101 36

Dividends or profits received or due from
capital in Manufacturing Leather, 24

Salaries and Fees, 35

Studs and Jacks, 48

Houses of Public Entertainment, 3 50

Gold Watches, 24 24

Silver Watches, 10 05

Pianos, 15

Plate and Jewelry, 1 43

Riding Vehicles, 30 75

Silver Headed Canes, 50

Horses, 1 20

Mules, 15 50

Cattle, 22 70

Other Live Stock, 11 27

Household and Kitchen Furniture, 12

Brandy distilled for sale, 305 20

Liquor Dealers, 725 40

Marriage License, 9

Deeds for Real Estate, 5

Collateral Descents, 132 32

Gross amount,

\$ 8,552 20

COUNTY TAXES.

County Purposes,

\$ 2,808 19

Year ending September 30th, 1863.

1863.

No. 44.--MECKLENBURG COUNTY.

A. I. Hood, Tax Collector.

Acres Land,	309,520½
Valuation Land,	\$2,647,176
Town Property,	\$1,208,425

STATE TAXES.

Land, \$10,591.93; T'n Prop'ty, \$4,837.87,	\$ 15,429 80
White Polls, \$621.60; Free Black Polls, \$1.20; Slaves, \$21,451.94,	22,074 74
Money on Hand or on Deposit,	1,983 62
Solvent Debts Due,	4,301 24
B'k Divid'ns, \$593.24; R'l'd do., \$120.98,	714 22
State Bonds, \$180; County do., \$81 20,	261 20
Capital in Cotton and Woolen Factories,	160
Profits on purchases of Cotton for sale,	1,190 30
Profits on purchases of Tobacco for sale,	554 02
Dividends or profits received or due from capital in Manufacturing Co's. &c.,	5,147 68
Salaries and Fees, \$450; Dead Heads on Railroads, \$84.37; Studs & Jacks \$181,	715 37
Buying or selling Slaves,	49
Houses of Public Entertainment,	846
Gold Watches, \$315.50; Silver do., \$49.53,	365 03
Pianos, \$138; Plate and Jewelry, \$175.23,	313 23
Riding Vehicles,	470 80
Gold headed Canes, \$7; Silver do., \$7.50,	14 50
Note Shavers, \$71; Com. Merchants, \$40,	111
Cattle, \$6.24; Other Live Stock, \$2.06,	8 30
Household and Kitchen Furniture,	535 76
Brandy distilled for sale,	76 70
Liquor Dealers, \$9,502; Merchandize, \$2,341.78; Pedlers \$40; Exhibitions for Reward, \$30; Livery Stables, \$50,	11,963 78
Ins. Co's., \$50.07; Auctioneers, \$300,	350 07
Marriage License,	40 74
Mortgages and Deeds,	291
Deeds for Real Estate,	49 47
Collateral Descents,	436 03

Gross amount,

\$ 68,166 01

COUNTY TAXES.

County Purposes,

\$ 64,389 63

Comptroller's Report for the Fiscal

1863.

No. 45.—MITCHELL COUNTY.

A. A. WISEMAN, Sheriff.

Acres Land,	185,085
Valuation Land,	\$193,874

STATE TAXES.

Land,	\$	792	41
White Polls,		182	
Free Black Polls,		10	80
Slaves,		137	
Money on Hand or on Deposit,		121	22
Studs and Jacks,		18	
Silver Watches,		2	10
Plate and Jewelry,		2	
Riding Vehicles,			50
Horses,			50
Cattle,			10
Household and Kitchen Furniture,			120
Merchandise,			111
Marriage License,		35	
Deeds for Real Estate,			750

Gross amount,	\$	1,311	44
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COUNTY TAXES.

County Purposes,	\$	1,411	78
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Year ending September 30th, 1863.

1863.

No. 46.—MONTGOMERY COUNTY.

A. H. SANDERS, Sheriff.

Acres Land,	285,812
Valuation Land,	\$655,376
Town Property,	\$8,815

STATE TAXES.

Land,	\$ 2,621	91
Town Property,		35 26
White Polls,		284 40
Free Black Polls,		6
Slaves,	3,080	37
Solvent Debts Due,		819 90
Bank Dividends,		2 56
Capital in Cotton and Woolen Factories,		26
Profits on purchases of Cotton for sale,		52 90
Profits on purchases of Tobacco for sale,		21 57
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		149 58
Salaries and Fees,		10
Studs and Jacks,		74
Buying or Selling Slaves,		7 75
Houses of Public Entertainment,		7
Toll Bridges, Gates and Ferries,		17 50
Gold Watches, \$15.60; Silver do., \$15.44,		31 04
Pianos, \$7.50; Plate and Jewelry, \$1.15,		8 65
Riding Vehicles,	101	35
Silver Headed Canes,		50
Horses, 18 cents; Cattle, 40 cents,		58
Other Live Stock,		1 30
Household and Kitchen Furniture,		21 48
Brandy distilled for sale,		120 55
Liquor Dealers,		218
Merchandise,		26
Playing Cards,		3
Marriage License,		7
Deeds for Real Estate,		8
Arrears for Insolvents,		80

Gross amount,

\$ 7,764 95

COUNTY TAXES.

County Purposes,

\$ 9,168 25

Comptroller's Report for the Fiscal

1863.

No. 47.—MOORE COUNTY.

K. H. WORTHY, Sheriff.

Acres Land, 528,830

Valuation Land, \$1,235,279

Town Property, \$32,775

STATE TAXES.

Land, \$ 4,909 91

Town Property, 131 10

White Polls, 493 60

Free Black Polls, 9 60

Slaves, 5,190 28

Solvent Debts Due, 899 20

Bank Dividends, 21

Profits on purchases of Cotton for sale, 31 20

Profits on purchases of Tobacco for sale, 10 63

Dividends or profits received or due from
capital in Manufacturing Co's, &c., 113 40

Dead Heads on Railroads, 1 25

Studs and Jacks, 78

Buying or Selling Slaves, 4

Houses of Public Entertainment, 10

Gold Watches, \$33.15; Silver do., \$19.15, 52 30

Pianos, \$7.50; Plate and Jewelry, \$9.50, 17

Riding Vehicles, 228 70

Gold Headed Canes, \$1; Silver do., 50c., 1 50

Note Shavers, 70

Horses, \$2.28; Mules, 50 cents, 2 78

Other Live Stock, 2 16

Household and Kitchen Furniture, 32 88

Brandy distilled for sale, 73 60

Liquor Dealers, 764 60

Merchandise, 9 90

Marriage License, 24 25

Mortgages and Deeds, 1 94

Deeds for Real Estate, 7 32

Collateral Descents, 19 49

Gross amount, \$ 13,042 29

COUNTY TAXES.

County Purposes, \$ 6,555 31

Year ending September 30th, 1863.

1863.

No. 48.—NASH COUNTY.

E. H. MORGAN, Sheriff.

Acres Land,	314,604
Valuation Land,	\$1,684,065
Town Property,	\$16,200

STATE TAXES.

Land, \$6,736.26; Town Property, \$64.80,	\$	6,801	06
White Polls,		334	80
Free Bl'k Polls, \$45.60; Sl'v's, \$14,200.67,		14,246	27
Solvent Debts Due,		4,372	92
Bank Dividends,		122	40
Railroad Dividends,		12	40
State Bonds, \$1.56; County Bonds, \$6.15,		7	71
Profits on purchases of Cotton for sale,		137	34
Profits on purchases of Tobacco for sale,		4	8
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		76	26
Salaries and Fees,		4	0
Dead Heads on Railroads,		4	52
Studs and Jacks,		4	4
Buying or Selling Slaves,		52	60
Gold Watches, \$74.45; Silver do., \$17.96,		92	41
Pianos,		5	4
Plate and Jewelry,		27	46
Riding Vehicles,		305	27
Gold Headed Canes, \$3; Silver do., 50 cts.,		3	50
Note Shavers,		1	05
Live Stock,		3	02
Household and Kitchen Furniture,		176	49
Brandy distilled for sale,		2,54	0
Liquor Dealers,		1,81	8
Merchandise,		69	84
Retailers,		1	10
Marriage License,		3	104
Mortgages and Deeds,		1	
Deeds for Real Estate,		85	0
Additional Returns by former Sheriff,		97	15

Gross amount,

\$ 31,695 44

COUNTY TAXES.

County Purposes,

\$ 13,034 76

Comptroller's Report for the Fiscal

1863.	No. 49.—NEW HANOVER COUNTY.	
	W. T. J. VANN, Sheriff.	
	Acres Land, 485,897	
	Valuation Land \$1,630,651	
	Town Property, \$1,943,280	
	STATE TAXES.	
	Land, \$6,522.60; T'wn Prop'ty, \$7,773.12,	\$ 14,295 72
	White Polls, \$472.80; Free Black Polls,	
	\$60; Slaves, \$17,497.13,	18,029 93
	Money on Hand or on Deposit,	3,057 75
	Solvent Debts Due, \$1,949.65; Bank Divi-	
	dends, \$1,813.74; Railro'd do., \$208.40,	3,971 99
	State Bonds, \$120; County do., \$14,	134
	Capital in Cotton and Woolen Factories,	136
	Capital in Steamboat Companies,	35 56
	Profits on purchases of Cotton for sale,	410
	Profits on purchases of Tobacco for sale,	336 40
	Dividends or profits received or due from	
	capital in Manufacturing Co's, &c.,	4,726 71
	Salaries & Fees, \$701.50; Studs & Jacks,	
	\$39.50; B'ying & Sel'ng Slaves, \$19.50,	760 50
	Dead Heads on Railroads,	644 28
	Houses of Public Entertainment,	195 50
	Toll Bridges and Ferries,	114 83
	Daguerreotypists, \$80; Gold Watches,	
	\$301.61, Silver Watches, \$47.36,	428 97
	Pianos, \$157.50; Plate & Jew'ry, \$270.23,	427 73
	Riding Vehicles, \$290.67; Gold Headed	
	Canes, \$9; Silver Headed do., \$7.50,	307 17
	Note Shavers, \$12.60; Com'sion M'ch'nts,	
	\$1,022.20; Auctioneers, \$377.78	1,412 58
	Household and Kitchen Furniture,	530 76
	Live Stock, \$2.28; Liq. Deal., \$1,702.50,	1,704 78
	Merchandize, \$9,635.05; Exhibitions for	
	Rew'rd, \$50; Billiard Tables, \$625,	10,310 05
	Ins. Co's, \$15.65; Express Co's, 600,	615 65
	Brokers, \$150; Pat. Med. \$90.80,	240 80
	Pla'ng C'ds, \$39; M'r'age License, \$78.57,	117 57
	Mort'ges & Deeds, \$2.91; Deeds of Real	
	Estate, \$41.23; Distress, \$450,	494 14
	Gross amount,	\$ 63,439 17
	COUNTY TAXES.	
	County Purposes,	\$ 58,678 65

Year ending September 30th, 1863.

1863.

No. 50.—NORTHAMPTON COUNTY.

S. A. WARREN, Sheriff.

Acres Land, 330,667

Valuation Land, \$2,307,187

Town Property, \$41,200

STATE TAXES.

Land, \$9,223.92; Town Property, \$164.80, \$ 9,388 72

White Polls, 392 40

Free Bl'k Polls, \$98.40; Slaves, \$12,702.62, 12,801 02

Solvent Debts Due, 4,448 17

Bank Div'nds, \$16.28; Rail'rd do., \$61.56, 77 84

State Bonds, \$73.20; County do., \$33.50, 106 70

Capital in Cotton and Woolen Factories, 13 20

Profits on purchases of Cotton for sale, 285 08

Profits on purchases of Tobacco for sale, 10 66

Dividends or Profits received or due from capital in Manufacturing Co's, &c., 762 86

Salaries and Fees, 206 96

Dead Heads on Railroads, 50

Studs and Jacks, 99

Buying or Selling Slaves, 10

Houses of Public Entertainment, 80

Gates across Highways, 105

Gold Watches, \$90.70; Silver do., \$33.15, 123 85

Pianos, \$55.50; Plate & Jewelry, \$47.96, 103 46

Riding Vehicles, \$369.69; Gold Headed

Canes, \$2; Silver do., \$2.50, 374 19

Note Shav's \$4.50; Com. M'ch'nts, \$1.80, 6 30

Horses, \$3.80; Cattle, 80 cents, 4 60

Other Live Stock, 11 18

Household and Kitchen Furniture, 243 68

Brandy distilled for sale, 1,028

Liq'r Deal., \$1,043.40; M'ch'ndize, \$68.48, 1,111 88

Retailers, \$150; Mar'age License, \$26.19, 176 19

Mortgages and Deeds, 291

Deeds for Real Estate, 18 92

Subjects Unlisted, \$6.73; Delinquents for

1861, \$10.02; Coll'teral Descents, \$5.91, 22 66

Gross amount

\$ 32,065 44

COUNTY TAXES.

County Purposes,

\$ 37,995 09

Comptroller's Report for the Fiscal

1863.

No. 51.—ONslow COUNTY.

E. MURRILL, JR., Sheriff.

Acres Land,	305,111
Valuation Land,	\$773,769
Town Property,	\$31,750

STATE TAXES.

Land,	\$ 3,100 12
Town Property,	127
White Polls,	223 40
Slaves,	3,214 12
Solvent Debts Due,	649 04
State Bonds,	290 32
County Bonds,	13 78
Profits on purchases of Cotton for sale,	33 32
Profits on purchases of Tobacco for sale,	7 83
Salaries and Fees,	20
Studs and Jacks,	32
Gates across Highways,	30
Gold Watches, \$25.25 ; Silver do., \$13.39,	38 64
Pianos,	19 50
Plate and Jewelry,	2 35
Riding Vehicles,	89 85
Horses,	2 80
Cattle,	97
Household and Kitchen Furniture,	41
Merchandise,	7 50
Retailers,	80
Buying or Selling Slaves,	21 57
Liquor Pedlers,	80
Marriage License,	18
Deeds for Real Estate,	23 50
Collateral Descents,	16

Gross amount,	\$ 8,182 61
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COUNTY TAXES.

County Purposes,	\$ 26,556 62
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Year ending September 30th, 1863.

1863.

No. 52.—ORANGE COUNTY.

H. B. GUTHRIE, Sheriff.

Acres Land, 376,484

Valuation Land, \$2,475,445

Town Property, \$389,535

STATE TAXES.

Land, \$ 9,902 58

Town Property, 1,558 14

White Polls, 601 20

Free Black Polls, 28 80

Slaves, 12,844 84

Solvent Debts Due, 4,653 33

Bank Dividends, 98 32

State Bonds, \$218.48 ; County do., 54 cts., 219 02

Profits on purchases of Cotton for sale, 5 14

Profits on purchases of Tobacco for sale, 530 04

Dividends or profits received or due from
capital in Manufacturing Co's, &c., 3,072 54

Salaries and Fees, 219 05

Studs and Jacks, 181

Dead Heads on Railroads, 47 02

Houses of Public Entertainment, 173 68

Gold Watches, \$160.23 ; Silver do., \$50.10, 210 33

Harps, \$2.50 ; Pianos, \$130.50, 133

Plate and Jewelry, 87 87

Riding Vehicles, 324

Silver Headed Canes, 1 50

Household and Kitchen Furniture, 266

Brandy distilled for sale, 342

Liquor Dealers, 1,102 90

Merchandise, \$1,024.37 ; Retailers, \$150, 1,174 37

Exhibitions for Reward, 10

Marriage License, 36 86

Deeds for Real Estate, 26 19

Distress, \$50 ; Privileged Voters, \$3.20, 53 20

Subjects Unlisted, 337 64

Collateral Descents, 79 79

Additional Return by former Sheriff, 182 02

Gross amount,

\$ 38,502 37

COUNTY TAXES.

County Purposes,

\$ 36,728 98

Comptroller's Report for the Fiscal

1863.

No. 53.—PERSON COUNTY.

WM. H. SMITH, Sheriff.

Acres Land,	241,409
Valuation Land,	\$1,873,934
Town Property,	\$59,600

STATE TAXES.

Land,	\$ 7,495 74
Town Property,	238 40
White Polls,	358 80
Free Black Polls,	48
Slaves,	13,654 91
Money on Hand or on Deposit,	1,098 03
Solvent Debts Due,	1,393 29
Bank Dividends,	42 40
State Bonds, \$94; County Bonds, \$7.20,	101 20
Profits on purchases of Cotton for sale,	86
Profits on purchases of Tobacco for sale,	446 43
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	3,625 28
Salaries & Fees, \$80; Studs & Jacks, \$110,	190
Buying or Selling Slaves,	60 52
Gold Watches, \$61.70; Silver do., \$27.53,	89 23
Pianos, \$46.50; Plate & Jewelry, \$26.05,	72 55
Riding Vehicles,	277 48
Gold Headed Canes,	1
Silver Headed Canes,	50
Mules, 40 cts.; Cattle, \$1.30,	1 70
Household and Kitchen Furniture,	100 78
Brandy distilled for sale,	336 10
Liquor Dealers,	1,214
Merchandise,	66 63
Retailers,	60
Marriage License,	23
Deeds for Real Estate,	7 50
Delinquents for 1861,	2 19
Arrears for Insolvents,	80
Collateral Descents,	2 66

Gross amount,

\$ 31,095 12

COUNTY TAXES.

County Purposes,

\$ 21,103 09

Year ending September 30th, 1863.

1863.

No. 54.—PITT COUNTY.		
WM. H. PERKINS, Tax Collector.		
Acres Land,	378,604	
Valuation Land,	\$1,940,025	
Town property,	\$99,930	
STATE TAXES.		
Land,	\$ 7,760	10
Town Property,	399	72
White Polls,	349	20
Free Black Polls,	15	60
Slaves,	10,107	82
Solvent Debts Due,	4,307	70
Bank Dividends,	688	32
County Bonds,	38	
Capital in Steamboat Companies,	44	20
Profits on purchases of Cotton for sale,	85	32
Profits on purchases of Tobacco for sale,	62	30
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	12	16
Salaries and Fees,	80	
Dead Heads on Railroads,	5	
Studs and Jacks,	48	
Buying or Selling Slaves,	800	50
Gold Watches, \$110.29; Silver do., \$27.85,	138	14
Harps, \$2.50; Pianos, \$64.50,	67	
Plate and Jewelry,	38	89
Riding Vehicles,	364	35
Gold Headed Canes,	2	
Silver Headed Canes,	2	
Note Shavers,	8	80
Cattle, \$1.34; Other Live Stock, \$39.60;	40	94
Household and Kitchen Furniture,	99	70
Brandy distilled for sale,	1,416	60
Liquor Dealers,	2,375	20
Retailers,	200	
Marriage License,	33	95
Deeds for Real Estate,	3	40
Gross amount,	\$ 29,594	91
COUNTY TAXES.		
County Purposes,	\$ 28,990	52

Comptroller's Report for the Fiscal

1863.

No. 55.—POLK COUNTY.

ROBERT MCFARLAND, Sheriff.

Acres Land,	86,906
Valuation Land,	\$417,749
Town Property,	\$16,679

STATE TAXES.

Land,	\$ 1,670 99
Town Property,	66 71
White Polls,	112 80
Free Black Polls,	8 40
Slaves,	883 51
Solvent Debts Due,	110 24
Railroad Dividends,	15 80
Capital in Steamboat Companies,	08
Profits on purchases of Cotton for sale,	2
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	15 50
Studs and Jacks,	32
Buying or Selling Slaves,	31
Gates,	21 60
Gold Watches,	8 55
Silver Watches,	1 49
Pianos,	1 50
Plate and Jewelry,	2 13
Riding Vehicles,	28 59
Horses, 60c. ; Mules, \$1.60 ; Cattle, \$3.88,	6 08
Other Live Stock,	1 24
Household and Kitchen Furniture,	3 64
Brandy distilled for sale,	117 65
Liquor Dealers,	11
Merchandise,	24 02
Marriage License,	6 79
Deeds for Real Estate,	5 32
Distress,	6 60

Gross amount, \$ 3,195 23

COUNTY TAXES.

County Purposes, \$ 2,597 61

Year, ending September 30th, 1863.

1863.

No. 56.—RANDOLPH COUNTY.

J. W. STEED, Sheriff.

Acres Land,	475,763
Valuation Land,	\$2,011,124
Town Property,	\$62,600

STATE TAXES.

Land, \$8,044.49; Slaves, \$3,591.76,	\$ 11,636 25
Town Property, \$250.40; White Polls,	
\$1,099.20; Free Black Polls, \$43.20,	1,392 80
Solvent Debts Due,	2,813 81
Bank Divi'nds, \$4.80; Rail'rd do., \$12.41,	17 21
State Bonds, \$12; County do., \$94.40	106 40
Capital in Cotton and Woolen Factories,	183 60
Capital in Steamboat Companies,	4
Profits on purchases of Cotton for sale,	99 58
Profits on purchases of Tobacco for sale,	113 36
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,833 86
Salaries and Fees,	75
Studs and Jacks,	126
Buying or Selling Slaves,	6
Houses of Public Entertainment,	15
Gold Watches, \$57.44; Silver do., \$46.47,	103 91
Pianos, \$21; Plate and Jewelry, \$8.82,	29 82
Riding Vehicles,	279 11
Gold Headed Canes, \$2; Silver do., \$1,	3
Commission Merchants,	10 40
Horses, \$15.58; Mules, \$11.70,	27 28
Cattle, \$4.98; Other Live Stock, \$6.60,	11 58
Household and Kitchen Furniture,	81 52
Brandy distilled for sale,	1,304 80
Liquor Dealers, \$1,442; Merchn'dize, 50c.,	1,442 50
Patent Medicines,	1 20
Horse and Mule Drivers,	5
Marriage License,	38 80
Mortgages and Deeds,	4 85
Deeds for Real Estate,	25 22
Collateral Descents,	21 63

Gross amount,

\$ 21,813 49

COUNTY TAXES.

County Purposes,

\$ 21,796 04

Comptroller's Report for the Fiscal

1863.

No. 57.—RICHMOND COUNTY.

J. A. LONG, Sheriff.

Acres Land,	487,631
Valuation Land,	\$1,262,894
Town Property,	\$19,425

STATE TAXES.

Land, \$5,011.65; Town Property, \$77.70,	\$ 5,089 35
White Polls, \$288.20; Free Black Polls, \$28.80; Slaves, \$8,997.26,	9,314 26
Money on Hand or on Deposit,	2,183 16
B'nk Div'nds, \$1,262.16; State B'nds, \$148,	1,410 16
Capital in Cotton and Woolen Factories,	177 50
Profits on purchases of Cotton for sale,	163 22
Profits on purchases of Tobacco for sale,	16 42
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,966 12
Salaries and Fees, \$81.50; Dead Heads on Railroads, \$30; Studs and Jacks, \$50,	161 50
Buying or Selling Slaves,	16 88
Houses of Public Entertainment,	23 75
Toll Bridges, Gates and Ferries,	65 37
Gold Watches, \$70.92; Silver do., \$33.97,	104 89
Pianos, \$25.50; Plate & Jewelry, \$35.33,	60 83
Riding Vehicles,	274 68
Gold headed Canes, \$1; Silver do., \$2,	3
Mules, 40 cents; Cattle, \$1.70,	2 10
Household and Kitchen Furniture,	47
Brandy distilled for sale,	51 30
Liq. Dealers, \$140; M'chandize, \$26.87,	166 87
Retailers,	50
Horse and Mule Drivers,	4 30
Auctioneers,	30
Laurel Hill Fair Tax,	3 75
Marriage License,	25 22
Mortgages and Deeds,	97
Deeds for Real Estate,	10 67
Pat. Med., \$1; Privileged Voters, 80c.,	1 80
Collateral Descents,	26 44

Gross amount,

\$ 21,421 81

COUNTY TAXES.

County Purposes,

\$ 7,965 55

Year ending September 30th, 1863.

863.

No. 58.—ROBESON COUNTY.

REUBEN KING, Sheriff.

Acres Land,	611,123
Valuation Land,	\$1,923,678
Town Property,	\$50,290

STATE TAXES.

Land,	\$ 7,591	51
Town Property,	201	16
White Polls,	470	40
Free Bl'k P'ls, \$154.80; Sl'ves, \$12,725.10,	12,879	90
Money on Hand or on Deposit,	390	70
Solvent Debts Due,	1,161	30
Bank Dividends,	258	72
State Bonds, \$96.40; County do., \$4.40,	100	80
Capital in Cotton and Woolen Factories,	2	
Profits on purchases of Cotton for sale,	52	25
Profits on purchases of Tobacco for sale,	5	10
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	189	29
Salaries and Fees,	42	
Dead Heads on Railroads,	64	37
Studs and Jacks,	66	56
Buying or Selling Slaves,	5	75
Houses of Public Entertainment,	33	
Gold Watches, \$47.66; Silver do., \$26.02,	73	68
Harps, \$2.50; Pianos, \$19.50,	22	
Plate and Jewelry,	3	93
Riding Vehicles,	342	37
Silver Headed Canes,	5	
Note Shavers, \$1; Live Stock \$2.18,	3	18
Household and Kitchen Furniture,	123	
Brandy distilled for sale,	164	02
Liquor Dealers,	50	20
Merchandise,	80	51
Patent Medicines,	80	
Marriage License,	35	
Deeds for Real Estate,	19	50
Collateral Descents,	411	52

Gross amount,

\$ 24,949 52

COUNTY TAXES.

County Purposes,

\$ 15,406 39

Comptroller's Report for the Fiscal

1863.	No. 59.—ROCKINGHAM COUNTY.		
	WALKER SMITH, Sheriff.		
	Acres Land,	271,485½	
	Valuation Land,	\$2,324,435	
	Town Property,	\$66,077	
	STATE TAXES.		
	Land, \$9,187.42; T'wn Prop'rty, \$264.31,	\$	9,451 37
	White Polls,		575 20
	Free B'k P'lls, \$44.40; Slaves, \$11,270.72,		11,315 12
	Money on Hand or on Deposit,		1,894 15
	Solvent Debts Due,		3,361 83
	Bank Dividends,		248 16
	Railroad Dividends,		324 60
	State Bonds, \$46; County Bonds, \$12,		58
	Capital in Steamboat Companies,		20
	Profits on purchases of Cotton for sale,		64 53
	Profits on purchases of Tobacco for sale,		3,540 36
	Dividends or profits received or due from Capital in Manufacturing Co's, &c.,		10,521 12
	Salaries and Fees,		159 69
	Dead Heads on Railroads,		8 40
	Studs and Jacks,		67
	Buying or Selling Slaves,		20 93
	Houses of Public Entertainment,		29
	Toll Bridges, Gates and Ferries,		65 12
	G'd Watches, \$124.59; Silver do., \$37.75,		162 34
	Piancs, \$73.50; Pl'te & Jewelry, \$63.07,		136 57
	Riding Vehicles,		419 11
	Silver Headed Canes, 50c.; Horses, 50c.,		1
	Other Live Stock,		60
	Household and Kitchen Furniture		335 60
	Brandy distilled for sale,		1,560 10
	Liquor Dealers,		5,508 70
	Merchandize,		301 03
	Retailers, \$200; Pat. Medicines 64 cts.,		200 64
	Marriage License,		44 62
	Mortgages and Deeds,		291
	Deeds for Real Estate,		22 80
	Collateral Descents,		140
	Gross amount,	\$	50,560 96
	COUNTY TAXES.		
	County Purposes,	\$	68,986 85

Year ending September 30th, 1863.

1863.

No. 60.—ROWAN COUNTY.	
W. A. WALTON, Sheriff.	
Acres Land,	305,110
Valuation Land,	\$2,702,472
Town Property,	\$550,615
STATE TAXES.	
Land,	\$ 10,806 88
Town Property,	2,202 46
White Polls,	686 40
Free Black Polls,	7 20
Slaves,	15,198 55
Solvent Debts Due,	5,861 68
Bank Dividends,	42 16
State Bonds, \$194; County Bonds, \$21.80,	215 80
Profits on purchases of Cotton for sale,	854 69
Profits on purchases of Tobacco for sale,	270 98
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	1,909 11
Salaries and Fees,	294 80
Daguerreotypists,	40
Dead Heads on Railroads,	14 90
Studs and Jacks,	104
Houses of Public Entertainment,	150
Toll Bridges, Gates and Ferries,	44 25
Gold Watches, \$173.56; Silver do., \$56.51,	230 07
Pianos, \$81; Plate and Jewelry, \$68.66,	149 66
Riding Vehicles, \$396.86; Silver Headed Canes, \$4; Note Shavers, 75 cents,	401 61
Com. Merchants, \$39.33; Cattle, \$9.80,	49 13
Household and Kitchen Furniture,	180 99
Brandy distilled for sale,	1,363 60
Liquor Dealers,	4,719 80
M'h'dize, \$509.19; Retailers, \$260,	769 19
Exhib'ns for Rew'd \$20; Liv. St'bles, \$100,	120
Buying or Selling Slaves,	127 25
Ma'ge License, \$37.83; Mort'ges & Deeds, \$5.82; Deeds for Real Estate, \$47.53,	91 18
Collateral Descents,	248 42
Gross amount,	\$ 47,157 76
COUNTY TAXES.	
County Purposes,	\$ 23,120 26

Comptroller's Report for the Fiscal

1863.

No. 61.—RUTHERFORD COUNTY,		
MARTIN WALKER, Sheriff.		
Acres Land,	251,294	
Valuation Land,	\$1,194,336	
Town Property,	\$89,360	
STATE TAXES.		
Land,	\$	4,860 38
Town Property,		363 44
White Polls,		446
Free Black Polls,		14 40
Slaves,		4,767 84
Money on Hand or on Deposit,		549 41
Solvent Debts Due,		1,145 47
State Bonds,		4
County Bonds,		38 80
Profits on purchases of Cotton for sale,		1 05
Profits on purchases of Tobacco for sale,		16 61
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		121
Salaries and Fees,		122 93
Dead Heads on Railroads,		15
Studs and Jacks,		88
Buying or Selling Slaves,		9 87
Houses of Public Entertainment,		17 09
Toll Gates,		2 60
Gold Watches, \$27.70; Silver do., \$17.17,		44 87
Pianos, \$22.50; Plate and Jewl'y, \$14.05,		36 55
Riding Vehicles,		153 42
Silver Headed Canes,		50
Horses, \$5.79; Mules, \$1.32,		7 11
Other Live Stock,		2 38
Household and Kitchen Furniture,		34 38
Brandy distilled for sale,		850 25
Liquor Dealers,		1,110 45
M'ldize, \$13.37; Ma'age License, \$23.28,		36 65
Mortgages and Deeds,		2 91
Deeds for Real Estate,		4 85
Collateral Descents,		2
Gross amount,		\$ 14,870 21
COUNTY TAXES.		
County Purposes,	\$	4,342 29

Year ending September 30th, 1863.

1863.

No. 62.—SAMPSON COUNTY.

J. A. OATS, Sheriff.

Acres Land,	509,873
Valuation Land,	\$1,824,799
Town Property,	\$81,181

STATE TAXES.

Land,	\$ 7,335 94
Town Property,	324 72
White Polls,	312 40
Free Black Polls,	40 80
Slaves,	14,315 18
Solvent Debts Due,	2,771 33
Bank Dividends,	62 48
Railroad Dividends,	15 23
Profits on purchases of Cotton for sale,	46 85
Profits on purchases of Tobacco for sale,	9 44
Dividends or profits, received or due from capital in Manufacturing Co's, &c.,	29 57
Salaries and Fees,	157 70
Studs and Jacks,	101
Buying or Selling Slaves,	526 50
Houses of Public Entertainment,	10
Gold Watches, \$55.57; Silver do., \$28.61,	84 18
Pianos,	54
Plate and Jewelry,	37 72
Riding Vehicles,	343 98
Gold Headed Canes, \$4; Silver do., \$1.50,	5 50
Note Shavers,	71 40
Household and Kitchen Furniture,	104 16
Brandy distilled for sale,	339 90
Liquor Dealers,	223 80
Merchandise, \$174.32; Retailers, \$150;	324 32
Marriage License,	36
Mortgages and Deeds,	5
Deeds for Real Estate,	26
Collateral Descents,	116 44

Gross amount,

\$ 27,831 54

COUNTY TAXES.

County Purposes,	\$ 90,552 72
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Comptroller's Report for the Fiscal

1863.

No. 63.—STANLY COUNTY.

JOSEPH MARSHALL, Sheriff.

Acres Land,	238,776½
Valuation Land,	\$771,927
Town Property,	\$10,800

STATE TAXES.

Land,	\$ 3,087 90
Town Property,	43 20
White Polls,	271 20
Free Black Polls,	2 40
Slaves,	3,146 20
Solvent Debts Due,	1,056 87
Railroad Dividends,	2 40
State Bonds,	38
County Bonds,	3 20
Profits on purchases of Cotton for sale,	26 24
Profits on purchases of Tobacco for sale,	3
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	24
Salaries and Fees,	10
Studs and Jacks,	86
Toll Bridges, Gates and Ferries,	49 70
Gold Watches, \$8.40; Silver do., \$16.68,	25 08
Pianos, \$4 50; Plate and Jewelry, \$1.65,	6 15
Riding Vehicles,	109 46
Silver headed Canes,	50
Note Shavers,	6 30
Household and Kitchen Furniture,	32 30
Brandy distilled for sale,	365 40
Liquor Dealers,	418 90
Marriage License,	18
Mortgages and Deeds,	1
Deeds for Real Estate,	2 50
Collateral Descents,	72 65

Gross amount,

\$ 8,908 55

COUNTY TAXES.

County Purposes,

\$ 9,293 10

Year ending September 30th, 1863.

1863.

No. 64.—STOKES COUNTY.

NATHANIEL MOODY, Sheriff.

Acres Land,	263,732½
Valuation Land,	\$1,162,597
Town Property,	\$28,315

STATE TAXES.

Land,	\$ 4,638 74
Town Property,	113 26
White Polls,	430 40
Free Black Polls,	9 60
Slaves,	4,702 16
Money on Hand or on Deposit,	866 83
Solvent Debts Due,	878 53
Bank Dividends,	10 80
State Bonds, \$6 ; County Bonds, \$57.54,	63 54
Profits on purchases of Cotton for sale,	7 12
Profits on purchases of Tobacco for sale,	188 32
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	166 12
Salaries and Fees,	35
Studs and Jacks,	20
Gold Watches,	29 80
Silver Watches,	16 40
Pianos,	13 50
Plate and Jewelry,	5 37
Riding Vehicles,	103 60
Note Shavers,	15
Mules, \$5.10 ; Cattle, \$2.80,	7 90
Household and Kitchen Furniture,	35 44
Brandy distilled for sale,	2,054 45
Liq Deal., \$1,148.05 ; M'chdize, \$118.75,	1,266 80
Retailers,	50
Marriage License,	18 43
Deeds for Real Estate,	7 22
Collateral Descents,	2
Gross amount,	\$ 15,756 33
COUNTY TAXES.	
County Purposes,	\$ 15,824 02

Comptroller's Report for the Fiscal

1853.

No. 65.—SURRY COUNTY.

WM. HAYMORE, Sheriff.

Acres Land,	319,768
Valuation Land,	\$1,354,911
Town Property,	\$27,220

STATE TAXES.

Land,	\$ 5,381 78
Town Property,	106 93
White Polls,	621 60
Free Black Polls,	20 40
Slaves,	3,782 48
Bank Dividends,	13 76
Money on Hand or on Deposit,	759 92
Solvent Debts Due,	806 64
County Bonds,	58 56
Capital in Cotton and Woolen Factories,	98
Profits on purchases of Cotton for sale,	133 62
Profits on purchases of Tobacco for sale,	257 46
Dividends or profits rec'd or due from capital in Manufacturing Co's, &c.,	1,702 76
Salaries and Fees,	59 50
Studs and Jacks,	30
Houses of Public Entertainment,	12
Toll Bridges and Ferries,	14 85
Gold Watches, \$15.30; Silver do., \$20.41,	35 71
Pianos, \$12.50; ; Plate and Jewelry, \$3.33,	15 83
Riding Vehicles,	69 45
Note Shavers,	3 50
Horses, \$3.85; Mules, \$8.45; Cattle, \$4.17,	16 47
Other Live Stock,	3 23
Household and Kitchen Furniture,	62 45
Brandy distilled for sale,	1,377 55
Liquor Dealers,	2,999
Merchandise, \$15; Retailers, \$100,	115
Pat. Med. \$10; Marriage License, \$43,	53
Mortgages and Deeds,	194
Deeds for Real Estate,	679
Collateral Descents,	102 39

Gross amount,

\$ 18,722 57

COUNTY TAXES.

County Purposes,

\$ 9,445 52

Year ending September 30th, 1863.

1863.

No. 66.—TRANSYLVANIA COUNTY.

ROBT. HAMILTON, Sheriff.

Acres Land,	156,960
Valuation Land,	\$480,641

STATE TAXES.

Land,	\$ 1,898 73
White Polls,	147 60
Slaves,	1,120 68
Solvent Debts Due,	343 58
Profits on purchases of Cotton for sale,	1 68
Profits on purchases of Tobacco for sale,	2 10
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	71 58
Salaries and Fees,	6 12
Studs and Jacks,	30
Buying or selling Slaves,	23 50
Toll Gates,	2 25
Gold Watches, \$11.87; Silver do., \$4.08,	15 95
Pianos, \$9; Plate and Jewelry, \$33.23,	42 23
Riding Vehicles,	45 60
Silver Headed Canes,	50
Note Shavers, 70c.; Horses, \$6.30,	7
Mules, 72 cents; Cattle, \$9.96,	10 68
Other Live Stock,	2 40
Household and Kitchen Furniture,	10 31
Brandy distilled for sale,	150 60
Liquor Dealers,	34 50
Merchandize,	12 77
Bowling Alleys,	10
Marriage License,	7 76
Deeds for Real Estate,	9 22
Delinquents for 1862,	14 36
Collateral Descents,	4

Gross amount,	\$ 4,025 70
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COUNTY TAXES.

County Purposes,	\$ 1,967 54
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Comptroller's Report for the Fiscal

1863.

No. 67.—UNION COUNTY.

C. AUSTIN, Sheriff.

Acres Land,	272,909
Valuation Land,	\$1,314,196
Town Property,	\$74,660

STATE TAXES.

Land,	\$ 5,153 77
Town Property,	290 34
White Polls,	295 20
Free Black Polls,	7 20
Slaves,	5,888 16
Money on Hand or on Deposit,	503 18
Solvent Debts Due,	1,458 48
County Bonds,	42 98
Profits on purchases of Cotton for sale,	84 71
Profits on purchases of Tobacco for sale,	17 28
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	166 36
Salaries and Fees,	39
Dead Heads on Railroads,	8 75
Studs and Jacks,	27
Buying or Selling Slaves,	9
Houses of Public Entertainment,	10
Gold Watches,	25 08
Silver Watches,	18 86
Pianos, \$10.50; Plate & Jewelry, \$2.90;	13 40
Riding Vehicles,	218 20
Silver Headed Canes,	50
Note Shavers, \$4.50; Cattle, \$2.18,	6 68
Household and Kitchen Furniture,	30 14
Brandy distilled for sale,	116 35
Liquor Dealers,	379
Merchandise,	55 89
Marriage License,	30 07
Mortgages and Deeds,	197
Deeds for Real Estate,	970

Gross amount, \$ 14,907 25

COUNTY TAXES.

County Purposes, \$ 13,733 89

Year ending September 30th, 1863.

1863.	No. 68.—WAKE COUNTY.	
	W. H. HIGH, Sheriff.	
	Acres Land, 565,658	
	Valuation Land \$4,371,538	
	Town Property, \$1,086,428	
	STATE TAXES.	
	Land, \$17,486.15; T'n Prop'ty, \$4,345.71,	\$ 21,831 86
	White Polls, \$1,140; Free Black Polls,	
	\$133.20; Slaves, \$23,718.45,	24,991 65
	Money on Hand or on Deposit,	3,891 17
	Solvent Debts Due, \$5,506.62; Bank Divi-	
	dends, \$694; Railro'd Div'nds, \$108.40,	6,309 02
	State Bonds, \$391.06; County do., \$14,	405 06
	Capital in Cotton and Woolen Factories,	162 24
	Capital in Steamboat Companies,	76
	Profits on purchases of Cotton for sale,	369 29
	Profits on purchases of Tobacco for sale.	188 04
	Dividends or profits received or due from	
	capital in Manufacturing Co's, &c.,	2,419 63
	Salaries & Fees, \$675.38; Stnds & Jacks.	
	\$145; Buying and Selling Slaves, \$338,	1,158 39
	Dead Heads on Railroads,	73 50
	Houses of Public Entertainment,	1,055
	Daguerreotypists, \$53; Gold Watches.	
	\$460.80; Silver Watches, \$83.71,	597 51
	Pianos, \$237; Plate and Jewelry, \$415.36.	652 36
	Riding Vehicles, \$846.95; Gold Headed	
	Canes, \$32; Silver Headed do., \$8.50,	887 45
	Note Shavers, \$14.70; Com. Mer., \$82.15;	
	Auct'n'rs, \$524.67; H'ses, \$7.80; Mules,	
	\$2.78; Cattle, \$3.78; Other Live Stock,	
	\$6 27; H'seh'd & Kitch. Fur., \$722.76,	1,364 91
	Brandy distilled for sale,	1,072 90
	Liq. Deal., \$3,958.30; M'h'dize, \$4,543.06.	8,501 36
	Exh'itions for Rew'rd, \$30; Express Co's,	
	\$600; Liv. Stab., \$100; Brokers, \$1,050,	1,780
	Pat. Med. \$2; Pla'ng C'ds, \$93; M'r'age	
	License \$78.57; Mor'ges & Deeds, \$2.91,	176 48
	Deeds for Real Estate, \$99.43; Retailers,	
	\$2.20; Collateral Descents, \$270,	589 43
	Gross amount,	\$ 78,553 24
	COUNTY TAXES.	
	County Purposes,	\$ 71,254 25

Comptroller's Report for the Fiscal

1863.

No. 69.—WARREN COUNTY.		
N. R. JONES, Sheriff.		
Acres Land,	313,587 $\frac{1}{4}$	
Valuation Land,	\$3,959,238	
Town Property,	\$384,138	
STATE TAXES.		
Land, \$15,830.95; T'n Prop'ty, \$1,536.54,	\$	17,367 49
White Polls,		332
Free Black Polls, \$42; Slaves, \$34,462.82,		34,504 82
Money on Hand or on Deposit,		1,349 85
Solvent Debts Due,		3,867 50
Bank Divi'ds, \$228; Rail'rd do., \$197.20,		425 20
State Bonds, \$48.84; County do., \$104.34,		153 18
Capital in Cotton and Woolen Factories,		7 20
Capital in Steamboat Companies,		38 46
Profits on purchases of Cotton for sale,		236 04
Profits on purchases of Tobacco for sale,		628 52
Dividends or Profits received or due from capital in Manufacturing Co's, &c.,		281 72
Salaries and Fees,		279 50
Dead Heads on Railroads,		5 70
Studs and Jacks,		166 50
Buying or Selling Slaves,		61 50
Houses of Public Entertainment,		15
Toll Bridges, Gates and Ferries,		46 88
Gold Watches, \$241.63; Silver do., \$32.20,		273 83
Harps, \$2.50; Pianos, \$127.50; Plate and Jewl'y, \$180.12; Rid'g Ve'cles, \$532.15,		842 27
Gold Headed Canes, \$13; Silver do., \$4.50,		17 50
Horses, \$20; Ho'seh'd & Kit'en Fur'ture, 487.98; Br'dy distil'd for sale, \$258.30,		766 28
Liq'r Deal., \$3,391 20; M'h'ndize, \$603.90,		3,995 10
Retailers, \$130; Bowling Alleys, \$10,		140
Bil'rd Tables, \$125; Pat. Med., 40 cents,		125 40
Pl'ying C'ds. \$4; Ma'age License, \$27.55,		31 55
Mortgages and Deeds,		2 85
Deeds for Real Estate, 15.20; Privileged V'trs, \$2.40; Col't'al Des'nts \$2,271.24,		2,288 84
Gross amount		\$ 68,250 68
COUNTY TAXES.		
County Purposes,		\$ 36,295 27

Year ending September 30th, 1863.

1863.

No. 70.—WATAUGA COUNTY.

A. J. McBRIDE, Sheriff.

Acres Land,	182,141
Valuation Land,	\$439,152
Town Property,	\$3,680

STATE TAXES.

Land,	\$ 1,754 55
Town Property,	14 72
White Polls,	204 80
Free Black Polls,	3 60
Slaves,	168 80
Solvent Debts Due,	291 25
Profits on purchases of Tobacco for sale,	12
Studs and Jacks,	40
Buying or Selling Slaves,	50
Gold Watches,	3 35
Silver Watches,	25
Riding Vehicles,	4 50
Horses,	14 62
Mules,	12 96
Cattle,	10 47
Other Live Stock,	7 77
Household and Kitchen Furniture,	13 40
Brandy distilled for sale,	136 50
Liquor Dealers,	344
Merchandise,	30 30
Marriage License,	10 36
Deeds for Real Estate,	1 94
Subjects Unlisted,	1
Arrears for Insolvents,	2 05
Collateral Descents,	3 40

Gross amount, \$ 3,075 51

COUNTY TAXES.

County Purposes, \$ 2,250 26

Comptroller's Report for the Fiscal

1863.

No. 71.—WAYNE COUNTY.

J. R. SMITH, Tax Collector.

Acres Land,	357,986
Valuation Land,	\$2,514,010
Town Property,	\$429,625

STATE TAXES.

Land,	\$ 9,956 04
Town Property,	1,720 90
White Polls,	384
Free Black Polls,	51 60
Slaves,	17,135 64
Money on Hand or on Deposit,	1,541 60
Solvent Debts Due,	2,947 80
Bank Dividends,	118 16
Railroad Dividends,	123 48
State Bonds,	12
Salaries and Fees,	322 23
Dead Heads on Railroads,	265 60
Studs and Jacks,	97
Buying or Selling Slaves,	310 50
Houses of Public Entertainment,	1,000
Gold Watches, \$141.61; Silver do., \$35.75,	177 36
Pianos, \$67.50; Plate & Jewelry, \$50.68,	118 18
Riding Vehicles,	251 65
Gold Headed Canes, \$2; Silver do., \$2,	4
Note Shavers,	55
Household and Kitchen Furniture,	233 56
Brandy distilled for sale,	306 40
Liquor Dealers,	947 80
Merchandise,	1,183 35
Retailers,	250
Exhibitions for Reward,	10
Playing Cards,	27
Marriage License,	45 59
Mortgages and Deeds.	4 85
Deeds for Real Estate,	26 19
Distress,	39 35
Delinquents for 1862,	20

Gross amount,

\$ 39,686 83

COUNTY TAXES.

County Purposes,

\$ 24,363 44

Year ending September 30th, 1863.

1863.

No. 72.—WILKES COUNTY.

R. M. SMITH, Sheriff.

Acres Land,	418,622	
Valuation Land,	\$1,257,243	
Town Property,	\$32,080	
STATE TAXES.		
Land,		\$ 5,029 77
Town Property,		128 32
White Polls,		562 80
Free Black Polls,		25 20
Slaves,		3,045 95
Money on Hand or on Deposit,		942 55
Solvent Debts Due,		299 63
Capital in Cotton and Woolen Factories,		16
Profits on purchases of Cotton for sale,		22 30
Profits on purchases of Tobacco for sale,		8 21
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		207 60
Salaries and Fees,		25
Studs and Jacks,		100
Houses of Public Entertainment,		6
Gold Watches, \$13.60; Silver do., \$12.36.		25 96
Pianos, \$12; Plate and Jewelry, \$7.33,		19 33
Riding Vehicles,		80 76
Silver Headed Canes,		50
Note Shavers, \$4; Horses, \$20.52,		24 52
Mules, \$47.13; Cattle, \$12.17,		59 30
Other Live Stock.		2 88
Household and Kitchen Furniture,		23 34
Brandy distilled for sale,		2,031 68
Liquor Dealers,		1,083 70
Merchandize,		149
Retailers,		30
Marriage License,		29 10
Mortgages and Deeds,		97
Deeds for Real Estate,		4 13
Collateral Descents,		23 30
Gross amount,		\$ 14,007 80
COUNTY TAXES.		
County Purposes,		\$ 4,667 28

Comptroller's Report for the Fiscal

1863.

No. 73.—WILSON COUNTY.

S. M. WARREN, Tax Collector.

Acres Land,	215,886½	
Valuation Land,	\$1,279,018	
Town Property,	\$209,670	
STATE TAXES.		
Land, \$5,082; Town Property, \$838.68,	\$	5,920 68
White Polls, \$215.60; Free Black Polls,		
\$33 60; Slaves, \$8,408.87,		8,658 07
Money on Hand or on Deposit,		953 45
Solvent Debts Due,		2,785 74
B'nk Divid'ns, \$71.60; Rallr'd do., \$16.32,		87 92
State Bonds, \$1.80; County do., \$84.50,		86 30
Profits on purchases of Cotton for sale,		235 31
Profits on purchases of Tobacco for sale,		85 43
Dividends or profits received or due from capital in Manufacturing Co's, &c.,		672 54
Salaries and Fees, \$110 32; Dead Heads on Railroads, \$7.70; Studs & Jacks \$82,		200 02
Buying or selling Slaves,		6 25
Houses of Public Entertainment,		60
Gold Watches, \$77.88; Silver do., \$20.60,		98 54
Pianos, \$55.50; Plate & Jewelry, \$30.64,		86 14
Riding Vehicles,		252 23
Gold headed Canes, \$3; Silver do., \$1.50,		4 50
Note Shavers, \$68.60; Mules, 40 cents,		69
Other Live Stock,		20
Household and Kitchen Furniture,		210 26
Brandy distilled for sale,		1,399 20
Liquor Dealers, \$1.632.50; Merchandize, \$359.59; Retailers \$30,		2,022 09
Livery Stables,		100
Patent Medicines,		15
Playing Cards,		5 50
Marriage License,		50 44
Deeds for Real Estate,		21 34
Collateral Descents,		1,268 50
Gross amount,	\$	25,354 65
COUNTY TAXES.		
County Purposes,	\$	46,832 10

Year ending September 30th, 1863.

1863.

No. 74.—YADKIN COUNTY.

S. T. SPEER, Sheriff.

Acres Land,	207,293
Valuation Land,	\$1,090,089
Town Property,	\$768,215

STATE TAXES.

Land,	\$ 4,360 35
Town Property,	125 48
White Polls,	715 20
Free Black Polls,	8 40
Slaves,	3,072 86
Money on Hand or on Deposit,	521 24
Solvent Debts Due,	984 32
State Bonds, \$182; County do., 52 cents,	182 52
Profits on purchases of Cotton for sale,	96 40
Profits on purchases of Tobacco for sale,	58 86
Dividends or profits received or due from capital in Manufacturing Co's, &c.,	802 38
Salaries and Fees,	25
Studs and Jacks,	87
Buying or Selling Slaves,	7 50
Houses of Public Entertainment,	3
Toll Bridges, Gates and Ferries,	26 50
Gold Watches, \$36.18; Silver do., \$14.41,	50 59
Pianos, \$18; Plate and Jewelry, \$10.83,	28 83
Riding Vehicles,	124 61
Silver Headed Canes,	50
Horses, \$2.42; Mules, \$15.40,	17 82
Cattle, 98 cents, Other Live Stock, 80 cts,	1 78
Household and Kitchen Furniture,	24 56
Brandy distilled for sale,	2,195 80
Liquor Dealers,	7,140 30
Marriage License,	24
Deeds for Real Estate,	4 50
Subjects Unlisted,	488 95
Collateral Descents,	11 39

Gross amount,

\$ 21,190 64

COUNTY TAXES.

County Purposes,

\$ 6,968 67

Comptroller's Report for the Fiscal

1863.

No. 75.—YANCEY COUNTY.

W. E. PIERCY, Sheriff.

Acres Land,	160,679
Valuation Land,	\$421,291
Town Property,	\$15,135

STATE TAXES.

Land,	\$ 1,800 62
Town Property,	60 54
White Polls,	194 40
Free Black Polls, \$1.20; Slaves, \$654.97,	656 17
Money on Hand or on Deposit,	122 60
Solvent Debts Due,	89 68
Profits on purchases of Tobacco for sale,	56
Dividends or profits received or due from capital in Manufacturing Leather,	4 42
Studs and Jacks,	24
Gold Watches, \$4.15; Pianos, \$1.50,	5 65
Plate & Jew'ry, &c.; Ridi'g V'hcles, \$4.65,	4 72
H'ses, \$3.84; Mules, \$9.88; Cattle, \$2.93,	16 65
Other Live Stock,	25 38
Household and Kitchen Furniture,	5 58
Brandy distilled for sale,	11 55
Liquor Dealers,	80
Marriage License,	20 37
Deeds for Real Estate,	5 83

Gross amount,

\$ 3,128 72

COUNTY TAXES.

County Purposes,

\$ 6,191 61

Aggregate amount of State Taxes, \$ 1,873,004 25

Aggregate amount of County Taxes, \$ 1,451,209 76

NOTE.—The counties of Carteret, Jones, Craven, Beaufort, Hyde, Tyrrel, Washington, Chowan, Gates, Perquimans, Pasquotank, Camden and Currituck failed to pay any taxes into the Public Treasury in 1863, on account of being more or less liable to the invasions and depredations of the enemy.

Year ending September 30th, 1863.

STATEMENT

Showing the Number Acres Land, Valuation Land, Valuation Town Property, Aggregate Valuation Real Estate, Tax on Land, Tax on Town Property, Number Taxable White and Free Colored Polls, Number Slaves, Valuation Slaves, and the aggregate amount of State Taxes derived from the various subjects of Taxation in the State, from which returns were received prior to September 30th, 1863.

Number Acres Land,	23,478,121 $\frac{1}{2}$
Valuation Land,	\$ 117,958,749
Valuation Town Property,	\$ 13,454,983
Aggregate Valuation Real Estate,	\$ 131,413,732
Number Taxable White Polls,	25,420
Number Taxable Free Colored Poll,	1,652
Number Slaves,	299,325
Valuation Slaves,	\$ 162,866,763
<hr/>	
Tax on Land,	\$ 463,485 92
Tax on Town Property,	50,313 90
White Polls,	30,108 20
Free Colored Polls,	2,105 60
Slaves,	642,976 83
Money on Hand or on Deposit,	54,512 59
Solvent Debts Due,	148,529 35
Bank Dividends Received or Due,	18,097 38
Railroad Dividends,	2,447 01
State Bonds,	4,629 57
County Bonds,	1,734 12
Profits on purchases of Cotton for sale,	11,940 24
Profits on purchases of Tobacco for sale,	15,182 88
Dividends or profits received or due from capital in Manufacturing Companies, &c.,	91,495 59
Capital in Cotton and Woolen Factories,	1,481 56

Comptroller's Report for the Fiscal

Capital in Steamboat Companies,	\$	338	23
Salaries and Fees,		8,966	51
Dead Heads on Railroads,		2,649	42
Studs and Jacks,		5,476	56
Buying or Selling Slaves,		4,489	95
Houses of Public Entertainment,		6,426	20
Toll Bridges, Gates and Ferries,		1,130	97
Gold Watches,		6,139	07
Silver Watches,		1,825	61
Harps,		27	50
Pianos,		3,506	
Plate and Jewelry,		3,156	97
Riding Vehicles,		17,502	02
Gold Headed Canes,		148	50
Silver Headed Canes,		108	50
Note Shavers,		1,020	55
Commission Merchants,		1,578	59
Auctioneers,		1,409	11
Horses,		331	89
Mules,		358	66
Cattle,		428	49
Other Live Stock,		532	07
Household and Kitchen Furniture,		9,576	14
Brandy distilled for sale,		54,929	52
Liquor Dealers,		137,943	69
Merchandize,		32,184	57
Pedlers,		120	
Retailers,		4,750	
Exhibitions for Reward,		210	
Bowling Alleys,		220	
Billiard Tables,		1,125	
Insurance Companies,		105	81
Express Companies,		1,800	
Livery Stables,		550	
Brokers,		1,200	
Manufacturers of Cotton or Woolen Cloth, Iron, Leather, &c.,		1,600	
Patent Medicines,		234	69
Horse and Mule Drivers,		41	15
Liquor Pedlers,		240	
Playing Cards,		206	50
Daguerreotypists,		193	

Year ending September 30th, 1863.

Marriage License,	\$	2,031	13
Mortgages and Deeds,		146	09
Deeds for Real Estate,		1,040	38
Distress,		545	95
Privileged Voters,		6	40
Subjects Unlisted,		1,305	26
Delinquents,		434	50
Arrears for Insolvents,		24	03
Produce Dealers,		60	28
Fair in Richmond County,		3	75
Additional return by Sheriff of Henderson,		94	91
Additional return by former Sheriff of Nash,		97	15
Additional return by former Sheriff of Orange,		182	02
Collateral Descents, Devises and Bequests,		13,210	22
Gross amount,	\$	1,873,004	25

Public Debt of North-Carolina, September 30th, 1863,

\$ 26,226,434 90

Comptroller's Report for the Fiscal

STATEMENT

Showing the Number and Valuation of Slaves listed for Taxation in 1863, and the State Taxes paid on the same by the several Counties from which returns were received prior to September 30th, 1863.

COUNTIES.	No. Slaves Listed in 1863.	Valuation Slaves in 1863.	State Taxes on Slaves in 1863.
Alamance,	3,479	\$ 1,286,811	\$ 5,143 08
Alexander,	635	527,000	2,108
Alleghany,	276	158,630	640 92
Anson,	7,192	3,185,584	12,742 33
Ashe,	395	142,910	571 64
Bertie,	6,555	2,510,893	10,043 57
Bladen,	5,086	2,377,503	9,510
Brunswick,	3,161	1,819,281	7,277 12
Buncombe,	2,231	1,222,795	4,891 18
Burke,	2,283	929,146	3,732 58
Cabarrus,	3,297	2,854,230	11,410 26
Caldwell,	1,158	525,967	2,103 86
Caswell,	9,898	5,210,023	20,911 05
Catawba,	1,949	1,171,425	4,685 70
Chatham,	6,926	3,123,880	12,495 52
Cherokce,	387	275,482	1,101 93
Clay,	142	69,125	276 50
Cleaveland,	2,298	1,086,536	4,346 14
Columbus,	2,589	968,610	3,879 14
Cumberland,	6,021	2,679,453	10,717 81
Davidson,	3,852	2,064,191	
Davie,	2,997	2,100,682	8,402 72
Duplin,	7,548	4,325,895	17,303 58
Edgecombe,	9,293	5,811,743	23,246 97
Forsyth,	2,001	1,022,543	4,090 17
Franklin,	7,353	4,425,196	17,710 78
Gaston,	2,758	1,928,416	7,713 66
Granville,	11,554	8,864,387	35,467 14
Greene,	3,907	2,173,891	8,695 56
Guilford,	4,987	2,356,544	9,426 16

Year ending September 30th, 1863.

STATEMENT—(Continued.)

COUNTIES.	No. Slaves Listed in 1863.	Valuation Slaves in 1863.	State Taxes on Slaves in 1863.
Halifax,	11,134	\$ 6,493,393	\$ 25,989 57
Harnett,	2,625	1,377,026	5,508 10
Haywood,	1,175	189,133	756 56
Henderson,	1,663	1,055,495	4,221 98
Hertford,	3,928	1,522,559	6,090 24
Iredell,	4,174	2,416,437	9,665 74
Jackson,	250	169,517	678 07
Johnston,	5,157	2,399,337	9,594 55
Lenoir,	4,868	2,309,508	9,150 53
Lincoln,	2,329	1,222,683	4,490 73
Macon,	580	262,050	1,048 20
Madison,	246	92,775	371 10
Martin,	3,338	1,753,775	7,021 14
McDowell,	1,357	651,399	2,605 59
Mecklenburg,	8,211	5,362,985	21,451 94
Mitchell,	98	34,250	137
Montgomery,	1,882	770,094	3,080 37
Moore,	2,554	1,297,172	5,190 28
Nash,	5,170	3,550,168	14,200 67
New Hanover,	8,515	4,374,284	17,497 13
Northampton,	7,322	3,175,654	12,702 62
Onslow,	2,576	803,534	3,214 12
Orange,	6,013	3,211,210	12,844 84
Person,	5,604	3,413,728	13,654 91
Pitt,	6,721	2,526,957	10,107 82
Polk,	628	220,878	883 51
Randolph,	1,811	897,941	3,591 76
Richmond,	6,103	2,219,184	8,997 26
Robeson,	6,395	3,181,275	12,725 10
Rockingham,	7,044	2,817,679	11,270 72
Rowan,	4,199	3,799,638	15,198 55
Rutherford,	2,534	1,186,510	4,767 84
Sampson,	7,135	3,578,519	14,315 18
Stanly,	1,295	786,552	3,146 20
Stokes,	2,453	1,175,540	4,702 16
Surry,	1,275	952,220	3,782 48

Comptroller's Report for the Fiscal

STATEMENT—(Continued.)

COUNTIES.	No. Slaves Listed in 1863.	Valuation Slaves in 1863.	State Taxes on Slaves in 1863.
Transylvania,	589	\$ 280,270	\$ 1,120 68
Union,	2,405	1,471,860	5,888 16
Wake,	12,114	5,929,612	23,718 45
Warren,	10,835	8,617,805	34,462 82
Watauga,	125	42,200	168 80
Wayne,	5,332	4,283,910	17,135 64
Wilkes,	1,282	761,486	3,045 95
Wilson,	3,727	2,103,518	8,408 87
Yadkin,	1,440	768,215	3,072 86
Yancey,	306	158,056	654 97
	299,325	\$ 162,866,763	\$ 642,976 83

No. White Polls listed for Taxation in 1863, 25,420

No. Free Colored Polls listed for Taxation in 1863, 1,652

Comptroller's Report for the Fiscal

STATEMENT

Showing the Number Acres Land—Valuation Town Property—and the Aggregate Valuation Real Estate of every County in the State, from which returns were received prior to September 30th, 1863.

COUNTIES,	No. Acres Land.	Valuation Land.	Valuation Town Property.	Aggregate Value Real Estate.
Alamance,	197,201	\$ 1,718,294	\$ 41,848	\$ 1,760,142
Alexander,	152,940	810,325	28,000	838,325
Alleghany,	124,729	368,401		368,401
Anson,	329,176	1,689,873	86,800	1,776,673
Ashe,	233,143	667,249	24,715	691,964
Bertie,	373,358	2,051,228	75,158	2,126,386
Bladen,	581,046	1,455,349	28,250	1,483,599
Brunswick,	351,484	799,840	96,785	896,625
Buncombe,	368,425	1,409,653	240,746	1,650,399
Burke,	215,910	927,198	117,500	1,044,698
Cabarrus,	221,365	1,870,143	161,405	2,031,548
Caldwell,	221,898	998,535	34,860	1,033,395
Caswell,	291,816	3,007,030	138,626	3,145,656
Catawba,	249,162	1,735,504	55,855	1,791,359
Chatham,	492,350	2,525,452	91,499	2,616,951

Year ending September 30th, 1863.

Cherokee,	366,621	571,937	37,920	609,857
Clay,	86,515	183,193	750	183,943
Cleveland,	262,730	1,197,825	93,100	1,290,925
Columbus,	402,671	772,844	12,455	785,299
Cumberland,	466,539	1,925,782	948,296	2,874,078
Davidson,	354,340	2,206,178	146,325	2,352,503
Davie,	156,834	1,636,471	70,623	1,707,094
Duplin,	452,649	1,542,523	107,760	1,650,283
Edgecombe,	311,835	4,346,205	284,668	4,630,873
Forsyth,	224,872	1,501,027	382,830	1,883,857
Franklin,	303,431	1,942,423	215,650	2,158,073
Gaston,	235,379	1,596,817	29,725	1,626,542
Granville,	450,198	4,728,804	402,445	5,131,249
Greene,	157,036	1,160,103	33,375	1,193,478
Guilford,	406,914	2,629,291	403,989	3,033,280
Halifax,	430,092	3,274,929	229,950	3,504,879
Harnett,	322,179	785,290	8,605	793,895
Haywood,	254,392	530,286	12,150	542,436
Henderson,	187,951	1,128,814	80,400	1,209,214
Hertford,	199,332	1,049,344	147,425	1,196,769
Iredell,	331,629	1,873,155	232,864	2,106,019
Jackson,	369,569	518,440	12,350	530,790
Johnston,	507,303	1,745,889	48,400	1,794,289
Lenoir,	243,251	1,507,041	143,800	1,650,841
Lincoln,	180,711	1,327,603	161,883	1,489,486
Macon,	329,223	389,925	31,585	421,510

Comptroller's Report for the Fiscal

STATEMENT—(Continued.)

	\$	\$	\$	\$
Madison,	245,352	488,909	8,550	497,459
Martin,	225,614	1,041,154	84,810	1,125,964
McDowell,	193,749	828,354	22,550	850,904
Mecklenburg,	309,520½	2,647,176	1,208,425	3,855,601
Mitchell,	185,085	193,874		193,874
Montgomery,	285,812	655,376	8,815	664,191
Moore,	528,830	1,235,279	32,775	1,268,054
Nash,	314,604	1,684,065	16,200	1,700,265
New Hanover,	485,897	1,630,651	1,943,280	3,573,931
Northampton,	330,667	2,307,187	41,200	2,348,387
Onslow,	305,111	773,769	31,750	805,519
Orange,	376,484	2,475,445	389,535	2,864,980
Person,	241,409	1,873,934	59,600	1,933,534
Pitt,	378,604	1,940,025	99,930	2,039,955
Polk,	86,906	417,749	16,679	434,428
Randolph,	475,763	2,011,124	62,600	2,073,724
Richmond,	487,631	1,262,894	19,425	1,282,319
Robeson,	611,123	1,923,678	50,290	1,973,968
Rockingham,	271,485½	2,324,435	66,077	2,390,512
Rowan,	305,110	2,702,472	550,615	3,253,087
Rutherford,	251,294	1,194,336	89,360	1,283,696
Sampson,	509,873	1,824,799	81,181	1,905,980
Stanly,	238,776½	771,927	10,800	782,727

Year ending September 30th, 1863.

Stokes,	363,732½	1,162,597	28,815	1,190,912
Surry,	319,768	1,354,911	27,220	1,382,131
Transylvania,	156,960	480,641		480,641
Union,	272,909	1,314,196	74,660	1,388,856
Wake,	565,658	4,371,538	1,086,428	5,457,966
Warren,	313,587½	3,959,238	384,138	4,343,376
Watauga,	182,141	439,152	3,680	442,832
Wayne,	357,986	2,514,010	429,625	2,943,635
Wilkes,	418,622	1,257,243	32,080	1,289,323
Wilson,	215,886½	1,279,018	209,670	1,488,688
Yadkin,	207,293	1,090,089	768,215	1,858,304
Yancey,	160,679	421,291	15,135	436,426
	23,478,121½	\$ 117,958,749	\$ 13,454,983	\$ 131,413,732

Comptroller's Report for the Fiscal

STATEMENT

Showing the number of White, Free Colored, Slave, Federal and Total Population of each County in the State of North-Carolina, according to the 8th census taken and returned in 1860 :

COUNTIES.	WHITE.	FREE COL'ED.	SLAVES.	FEDERAL.	TOTAL.
Alamance,	7,987	421	3,445	10,475	11,853
Alexander,	5,392	19	611	5,778	6,022
Anson,	6,562	151	6,951	10,884	13,664
Alleghany,	3,357	27	206	3,507	3,590
Ashe,	7,423	142	391	7,800	7,956
Beaufort,	8,172	729	5,878	12,428	14,779
Bertie,	5,846	279	8,186	11,036	14,311
Bladen,	6,233	435	5,327	9,864	11,995
Brunswick,	4,515	260	3,631	6,954	8,406
Buncombe,	10,623	100	1,931	11,882	12,654
Burke,	6,647	219	2,371	8,288	9,237
Cabarrus,	7,402	104	3,040	9,330	10,546
Caldwell,	6,297	114	1,088	7,064	7,499
Camden,	2,940	276	2,127	4,492	5,343
Carteret,	6,064	152	1,969	7,398	8,185
Caswell,	6,581	279	9,355	12,473	16,215
Catawba,	9,038	28	1,664	10,064	10,730
Chatham,	12,555	304	6,246	16,607	19,105
Cherokee,	8,609	38	519	8,958	9,166
Chowan,	2,978	151	3,713	5,357	6,842
Cleaveland,	10,108	109	2,131	11,495	12,348
Columbus,	5,779	355	2,463	7,612	8,597
Craven,	8,795	1,288	6,190	13,797	16,273
Cumberland,	9,561	978	5,830	14,037	16,369
Currituck,	4,671	221	2,524	6,406	7,416
Davidson,	13,378	147	3,076	15,371	16,601
Davie,	6,001	101	2,392	7,537	8,494
Duplin,	8,286	374	7,126	12,936	15,786
Edgecombe,	6,880	388	10,108	13,333	17,376

Year ending September 30th, 1863.

STATEMENT.—(Continued.)

COUNTIES.	WHITE.	FREE COL'ED.	SLAVES.	FEDERAL.	TOTAL.
Forsythe,	10,716	211	1,764	11,985	12,691
Franklin,	6,490	541	7,079	11,278	14,110
Gaston,	7,009	102	2,199	8,431	9,310
Gates,	4,180	362	3,902	6,883	8,444
Granville,	11,189	1,121	11,086	18,962	23,396
Green,	3,826	152	3,947	6,346	7,925
Guilford,	15,738	693	3,625	18,606	20,056
Halifax,	6,642	2,450	10,349	15,301	19,441
Harnett,	5,351	104	2,584	7,005	8,039
Haywood,	5,488		313	5,676	5,801
Henderson,	8,981	85	1,382	9,895	10,448
Hertford,	3,948	1,111	4,445	7,726	9,504
Hyde,	4,682	259	2,793	6,617	7,734
Iredell,	11,141	29	4,177	13,676	15,347
Jackson,	5,241	6	281	5,416	5,528
Johnston,	10,548	193	4,916	13,690	15,657
Jones,	2,210	107	3,413	4,365	5,730
Lenoir,	4,903	177	5,131	8,158	10,211
Lillington,	2,933	124	3,228	4,994	6,285
Lincoln,	6,000	80	2,115	7,349	8,195
Macon,	5,370	115	519	5,796	6,004
Madison,	5,693	2	213	5,823	5,908
Martin,	5,435	451	4,303	8,468	10,189
McDowell,	5,542	273	1,305	6,598	7,120
Mecklenburg,	10,543	290	6,541	14,758	17,374
Montgomery,	5,781	45	1,823	6,920	7,649
Moore,	8,725	184	2,518	10,420	11,427
Nash,	6,319	688	4,681	9,815	11,688
New Hanover,	7,684	642	7,104	12,588	15,430
Northampton,	5,912	656	6,808	10,653	13,376
Onslow,	5,198	159	3,499	7,457	8,856
Orange,	11,318	522	5,109	14,905	16,949
Pasquotank,	4,473	1,484	2,983	7,747	8,940
Perquimans,	3,287	202	3,569	5,820	7,248
Person,	5,708	318	5,195	9,143	11,221

Comptroller's Report for the Fiscal

STATEMENT.—(Continued.)

COUNTIES.	WHITE.	FREE COL'ED.	SLAVES.	FEDERAL.	TOTAL.
Pitt,	7,480	127	8,473	12,691	16,080
Polk,	3,317	106	620	3,795	4,043
Randolph,	14,768	380	1,645	16,135	16,793
Richmond,	5,211	345	5,453	8,828	11,009
Robeson,	8,584	1,450	5,456	13,307	15,490
Rockingham,	10,021	407	6,318	14,219	16,746
Rowan,	10,522	135	3,929	13,014	14,586
Rutherford,	9,060	122	2,391	10,617	11,573
Sampson,	9,106	489	7,028	13,812	16,623
Stanly,	6,590	42	1,169	7,333	7,801
Stokes,	7,847	86	2,469	9,414	10,402
Surry,	8,949	184	1,246	9,881	10,379
Tyrrell,	3,203	143	1,597	4,304	4,943
Union,	8,903	53	2,246	10,304	11,202
Wake,	16,470	1,424	10,733	24,334	28,627
Warren,	4,923	402	10,401	11,566	15,726
Washington,	3,596	296	2,465	5,371	6,357
Watauga,	4,771	82	104	4,915	4,957
Wayne,	8,721	734	5,451	12,726	14,906
Wilkes,	13,280	261	1,208	14,266	14,749
Wilson,	5,944	280	3,496	8,321	9,720
Yadkin,	9,110	168	1,433	10,138	10,711
Yancey,	8,229	64	362	8,510	8,655
	631,489	30,097	331,081	861,435	992,667

C. H. BROGDEN,
Comptroller.

NOTE.—The Counties of Clay, Mitchell, and Transylvania, have been established since the Census was taken in 1860, and therefore their population was comprised in the Counties out of which they were formed.

STATEMENT

(Continued)

DATE	DEBIT	CREDIT	BALANCE	REMARKS
1890	12.00		12.00	
1891	5.00		7.00	
1892	15.00		18.00	
1893	8.00		10.00	
1894	12.00		22.00	
1895	7.00		15.00	
1896	10.00		25.00	
1897	12.00		37.00	
1898	10.00		47.00	
1899	15.00		62.00	
1900	10.00		72.00	
1901	12.00		84.00	
1902	10.00		94.00	
1903	15.00		109.00	
1904	10.00		119.00	
1905	12.00		131.00	
1906	10.00		141.00	
1907	15.00		156.00	
1908	10.00		166.00	
1909	12.00		178.00	
1910	10.00		188.00	
1911	15.00		203.00	
1912	10.00		213.00	
1913	12.00		225.00	
1914	10.00		235.00	
1915	15.00		250.00	
1916	10.00		260.00	
1917	12.00		272.00	
1918	10.00		282.00	
1919	15.00		297.00	
1920	10.00		307.00	
1921	12.00		319.00	
1922	10.00		329.00	
1923	15.00		344.00	
1924	10.00		354.00	
1925	12.00		366.00	
1926	10.00		376.00	
1927	15.00		391.00	
1928	10.00		401.00	
1929	12.00		413.00	
1930	10.00		423.00	
1931	15.00		438.00	
1932	10.00		448.00	
1933	12.00		460.00	
1934	10.00		470.00	
1935	15.00		485.00	
1936	10.00		495.00	
1937	12.00		507.00	
1938	10.00		517.00	
1939	15.00		532.00	
1940	10.00		542.00	
1941	12.00		554.00	
1942	10.00		564.00	
1943	15.00		579.00	
1944	10.00		589.00	
1945	12.00		601.00	
1946	10.00		611.00	
1947	15.00		626.00	
1948	10.00		636.00	
1949	12.00		648.00	
1950	10.00		658.00	
1951	15.00		673.00	
1952	10.00		683.00	
1953	12.00		695.00	
1954	10.00		705.00	
1955	15.00		720.00	
1956	10.00		730.00	
1957	12.00		742.00	
1958	10.00		752.00	
1959	15.00		767.00	
1960	10.00		777.00	
1961	12.00		789.00	
1962	10.00		799.00	
1963	15.00		814.00	
1964	10.00		824.00	
1965	12.00		836.00	
1966	10.00		846.00	
1967	15.00		861.00	
1968	10.00		871.00	
1969	12.00		883.00	
1970	10.00		893.00	
1971	15.00		908.00	
1972	10.00		918.00	
1973	12.00		930.00	
1974	10.00		940.00	
1975	15.00		955.00	
1976	10.00		965.00	
1977	12.00		977.00	
1978	10.00		987.00	
1979	15.00		1002.00	
1980	10.00		1012.00	
1981	12.00		1024.00	
1982	10.00		1034.00	
1983	15.00		1049.00	
1984	10.00		1059.00	
1985	12.00		1071.00	
1986	10.00		1081.00	
1987	15.00		1096.00	
1988	10.00		1106.00	
1989	12.00		1118.00	
1990	10.00		1128.00	
1991	15.00		1143.00	
1992	10.00		1153.00	
1993	12.00		1165.00	
1994	10.00		1175.00	
1995	15.00		1190.00	
1996	10.00		1200.00	
1997	12.00		1212.00	
1998	10.00		1222.00	
1999	15.00		1237.00	
2000	10.00		1247.00	
2001	12.00		1259.00	
2002	10.00		1269.00	
2003	15.00		1284.00	
2004	10.00		1294.00	
2005	12.00		1306.00	
2006	10.00		1316.00	
2007	15.00		1331.00	
2008	10.00		1341.00	
2009	12.00		1353.00	
2010	10.00		1363.00	
2011	15.00		1378.00	
2012	10.00		1388.00	
2013	12.00		1400.00	
2014	10.00		1410.00	
2015	15.00		1425.00	
2016	10.00		1435.00	
2017	12.00		1447.00	
2018	10.00		1457.00	
2019	15.00		1472.00	
2020	10.00		1482.00	
2021	12.00		1494.00	
2022	10.00		1504.00	
2023	15.00		1519.00	
2024	10.00		1529.00	
2025	12.00		1541.00	
2026	10.00		1551.00	
2027	15.00		1566.00	
2028	10.00		1576.00	
2029	12.00		1588.00	
2030	10.00		1598.00	
2031	15.00		1613.00	
2032	10.00		1623.00	
2033	12.00		1635.00	
2034	10.00		1645.00	
2035	15.00		1660.00	
2036	10.00		1670.00	
2037	12.00		1682.00	
2038	10.00		1692.00	
2039	15.00		1707.00	
2040	10.00		1717.00	
2041	12.00		1729.00	
2042	10.00		1739.00	
2043	15.00		1754.00	
2044	10.00		1764.00	
2045	12.00		1776.00	
2046	10.00		1786.00	
2047	15.00		1801.00	
2048	10.00		1811.00	
2049	12.00		1823.00	
2050	10.00		1833.00	
2051	15.00		1848.00	
2052	10.00		1858.00	
2053	12.00		1870.00	
2054	10.00		1880.00	
2055	15.00		1895.00	
2056	10.00		1905.00	
2057	12.00		1917.00	
2058	10.00		1927.00	
2059	15.00		1942.00	
2060	10.00		1952.00	
2061	12.00		1964.00	
2062	10.00		1974.00	
2063	15.00		1989.00	
2064	10.00		1999.00	
2065	12.00		2011.00	
2066	10.00		2021.00	
2067	15.00		2036.00	
2068	10.00		2046.00	
2069	12.00		2058.00	
2070	10.00		2068.00	
2071	15.00		2083.00	
2072	10.00		2093.00	
2073	12.00		2105.00	
2074	10.00		2115.00	
2075	15.00		2130.00	
2076	10.00		2140.00	
2077	12.00		2152.00	
2078	10.00		2162.00	
2079	15.00		2177.00	
2080	10.00		2187.00	
2081	12.00		2199.00	
2082	10.00		2209.00	
2083	15.00		2224.00	
2084	10.00		2234.00	
2085	12.00		2246.00	
2086	10.00		2256.00	
2087	15.00		2271.00	
2088	10.00		2281.00	
2089	12.00		2293.00	
2090	10.00		2303.00	
2091	15.00		2318.00	
2092	10.00		2328.00	
2093	12.00		2340.00	
2094	10.00		2350.00	
2095	15.00		2365.00	
2096	10.00		2375.00	
2097	12.00		2387.00	
2098	10.00		2397.00	
2099	15.00		2412.00	
2100	10.00		2422.00	

Ordered to be Printed.

W. W. Holden, Printer to the State.

GOVERNOR'S MESSAGE.

*The Honorable, the General Assembly
of North-Carolina:*

Since your last adjournment, various and important changes in the situation of our affairs have occurred, and many of them require legislative action at your hands.

The late act of Congress conferring power on the President of the Confederate States, to impose regulations and restrictions on commerce has given rise to such a system, on the part of the Confederate authorities, as will effectually exclude this State from importing any farther supplies for the army or people. The port of Wilmington is now more effectually blockaded *from within* than without. The terms imposed upon ship owners, being such that a heavy loss is incurred by every voyage—and notwithstanding the said act provides, "That nothing in this act shall be construed to prohibit the Confederate States, or any of them, from importing any of the articles herein enumerated on their own account,"—yet this is so construed by the government, as to compel the States to submit to the same terms as are imposed on private parties; and clearances are refused and the guns of the fortifications brought to bear upon our own vessels to compel a compliance.

Private parties importing supplies for the government, by contract, for enormous profits, are not taxed by these regulations; yet the State of North-Carolina, importing almost solely the same articles for the same purpose, is compelled to submit to them. I deem it inconsistent with the public interests to refer

more particularly to our blockade running transactions and the loss which the State will suffer on both ships and supplies on hand, if these regulations continue in force. When this is considered with the farther fact, as I hold it, that the general government has no right to seize one-half, or *any part of*, the interest of a sovereign State in the vessels employed in importing her supplies (this being the terms, to which we are called upon to submit,) or to impose such regulations as will destroy instead of regulating commerce, it becomes your province to demand a repeal or modification of the act, and I respectfully and earnestly recommend that you do so. And in case Congress should decline to repeal or modify the act, I respectfully ask for directions as to what I shall do with the ships and supplies on hand. A detailed statement of these supplies together with an account as accurate as can be, without vouchers for expenditures abroad not yet received, is herewith submitted—together with the report of Mr. John White, our special Commissioner to Europe. In reference to this gentlemen, it is due to him that I should say, that I have every reason to be pleased with the skill and fidelity with which he performed the duties of his difficult mission. A report of the operations of our other Commissioner, Col. D. K. McRae, necessarily incomplete, is also submitted, and will, I believe, be found equally satisfactory, and creditable to him as Commissioner. In this connection I respectfully ask for the appointment of a committee to investigate all matters appertaining to the blockade-running of the State, to be appointed at an early day, so as to report to your present session if possible. No appropriation has been made by your honorable body to pay the current expenses of the vessels engaged in running the blockade, and none will be necessary, for these expenses can be paid by selling bills, drawn on our agent in England, as being incurred in Wilmington chiefly for the expenses connected with the loading and unloading vessels, compressing cotton, &c., and they can be discharged in currency. I would suggest that you authorize the Treasurer to purchase these bills out of any

money in the Treasury, and thus keep the sterling exchange in the Treasury—which otherwise would have to be put on the general market, and be lost to the State.

Being convinced from experience that the legitimate business of my office, now four-fold greater than formerly, is sufficient to tax all my energies of mind and body, and that I cannot do justice to the interest of the State in a business so complicated as many of the transactions, which are carried on at such a distance, I respectfully recommend that a commission of one or more gentlemen, skilled in such business be appointed to conduct the future operations of the State, in importing supplies, whether for the purpose of continuing the operations or winding up the business.

A report of the Adjutant General covering reports of his subordinates in the different departments is herewith submitted.

The impressment of property of citizens by officers and agents of the Confederate government, harsh enough in itself, has become doubly so, by the constant disregard of the provision of the law regulating seizures. In addition to this, the flagrant outrages committed, in every part of the country, by straggling soldiers, and other persons in the Confederate service, having no shadow of authority to impress property, has become a grievance almost intolerable. A recital of many instances of such, which have been brought to my knowledge, would shock the moral sense of the most heartless.

I have urged in vain upon the authorities of the Confederacy to check this evil, and have used every possible effort to do so myself. But it seems to grow worse, and as the supplies of our people become more scant they feel more sensibly this unjust deprivation of their property, which reduces them almost to the verge of starvation. It must be stopped, if possible, and I earnestly recommend such action on your part as you may think best calculated to aid me in remedying the evil. My correspondence with the War Department on this subject is submitted for your consideration. I desire to call your attention specially to certain enactments

of the last Congress of the Confederate States. Among them is one extending the age of conscription from 17 to 18, and from 45 to 50 years, which force is to be organized as a State reserve—their company officers to be elected, and the field officers appointed by the President, and all to be under his command.

In addition to the great injury to be apprehended to the agricultural interests of the country, should these men be ordered into actual service, I have to remind you that it will absorb the entire militia force of the State, and would leave the Executive with no force whatsoever except State officers—a condition dangerous at once to the peace and order of the State, and to its sovereignty and dignity. There can scarcely be a doubt of the inexpediency of this act as to this State; since the same men with the exception of boys from 17 to 18 are now very thoroughly organized as Home Guards under State authority, and have been heretofore and would be again promptly turned out in cases of great public danger. Grave doubts are also entertained of its constitutionality; the forces raised under it being to all intents and purposes *militia*, the control of which cannot be legally taken from the Executive of the State government—at least so far as the appointment and commissioning of officers is concerned. Should you, however, in the absence of a judicial decision as to the constitutionality of the act, decline to take the responsibility of refusing assent to it, there will be an indispensable necessity of your constituting some militia force for the preservation of law and order in the State—by extending the age of service in the militia, and by some new organization of the remnants of the Militia and Home Guard organizations; otherwise I shall have on my hands the officers of two distinct organizations, powerless for want of men. In this connection I would mention that the same act of Congress has again conferred upon me, without reference to the Legislature, the power to claim the exemption of such State officers as I may deem necessary for the due administration of the laws. Not wishing to take so important a respon-

bility upon my shoulders without consulting the representatives of the people, I have so far claimed the exemption of all civil and military officers of the State, together with the indispensable employees of the different departments of the State government, as enumerated by your body at its late extra session. And I now respectfully ask that you indicate to me by resolution, what persons you regard as proper subjects for exemption.

I have taken the ground that the exemption of State officers from conscription into the Confederate service is not by favor of Congress, but is a matter of right inherent in a sovereign State, and that for the same reason the State has an indisputable right to the services of laborers and other persons who are necessarily in her employ, though they be not *officers* within the meaning of the act of Congress. Should you agree with me in this opinion, I would be happy to be sustained by a resolution to that effect.

Should you conclude to combine the Home Guard and Militia organizations, I recommend that the latter be preserved. I should regret exceedingly to see the militia abolished, and its organization destroyed. It is the ancient and time-honored military institution of the State, her main dependence in ordinary times, for the suppression of rebellion and repelling of invasion, and though shorn of its strength by the raising of great armies, and despite its many shortcomings, it has been of great service both to the State and Confederacy during this war.

Among the acts of Congress referred to, that which has suspended the privilege of *habeas corpus* has most thoroughly aroused public attention. Neither the losses incurred by the radical and sudden changes in the currency, nor the conscription of the principals of substitutes, nor the extension of it to such an age, and upon such terms as to place the industrial pursuits of the country at the feet of the President, nor the heavy burthens of taxation—none of these, nor all of them together, have so awakened the public feeling as the withdrawal of this time-honored and blood-bought guard of per-

sonal freedom, from the people in times when it is most needed for their protection. It is true that our forefathers assumed, and this generation has conceded, that in cases of rebellion and invasion, the public safety may sometimes require its suspension; and, therefore, we have conferred on the Congress the power of suspension in such cases, when the *public safety* may require it. Nor can it be doubted that the power authorized to suspend is the sole power entitled to judge of the necessity for the act, and if the late statute had merely prohibited out and out the use of the writ for the time specified, there could be no complaint against its constitutionality, however ill-timed and unnecessary may have been the exercise of a rigor so great. But I have been as unable to see, in the times, any necessity for denying the writ, as I am to recognize in the law the constitutional exercise of the *favor* that is granted. Concurring in the doctrine that the protection against the abuse of the Constitution of the Confederate States, either by usurpation of powers or oppressive use of such as are granted, is "to be found in the responsibility of Congress to the people, ensured by their short tenure of office, and in the reserved right of each State to resume the powers delegated to the Confederate government, whenever in her judgment they are perverted to the injury or oppression of the people," I deem a duty devolved on the State, through her proper organs, to make known to that government her complaints and to insist upon a redress of her grievances. Under this idea of duty, and in a spirit of regard for the government of our adoption, I deem it incumbent to present my objections against the late act.

It is declared in the preamble that "the President has asked for the suspension, and informed Congress of conditions of public danger which render a suspension of the writ a measure proper for the public defence against invasion and insurrection." Thereupon it is exacted that the writ shall be suspended as to "the cases of persons arrested or detained by order of the President, Secretary of War, or the General Officer commanding the Trans-Mississippi military department."

The statute proceeds to classify under thirteen heads a very great number of acts, of which, if a man be accused, he shall be deprived of the benefit of the writ; and among them the act of attempting to "avoid military service." To prevent the outrage which may be perpetrated on an innocent man not subject to military service for merely attempting "to avoid military service," unlawfully demanded, it is provided that "in case of palpable wrong and oppression by any subordinate officer upon any party who does not legally owe military service, his superior officer shall grant prompt relief to the oppressed party, and the subordinate shall be dismissed from office."

And as a general protection of the citizens against abuses, under the act, it is provided, that "the President shall cause proper officers to investigate the cases of all persons so arrested or detained, in order that they may be discharged if improperly detained, unless they can be speedily tried in due course of law."

And, finally it is enacted that "no military or other officer shall be compelled in answer to any writ of *habeas corpus* to appear in person or to return the body of any person detained by the authority of the President, Secretary of War," &c.; "but upon the certificate, under oath, of the officer having charge of any one so detained, that such person is detained by him for any of the causes specified in the act under said authority, further proceedings under the writ shall immediately cease."

In order to ascertain whether the enactment is within the powers delegated, it is proper to keep in mind what are the privileges of the writ of *habeas corpus*, and we shall be sure to know what can be affected constitutionally, by suspension of it. This writ is the offspring of the love of liberty, and has been in use for ages by our ancestors and ourselves, as the hand-maid of freedom. Its use is to have enquiry made according to the rules of law of the causes why persons are restrained of their civil freedom. If upon enquiry by the proper authority, there be no cause detention, the

person is set at liberty. If there be cause he is remanded for further detention or allowed to go at large upon bail.— Now, these are all the privileges of the writ of *habeas corpus*. The writ finds no place for action until after the person is arrested. So that if there be any privileges or securities to the person attending the mode of arrest, these are not the privileges of the writ of *habeas corpus*, but exist independently of them. And it is therefore clear that a power to suspend the privileges of the writ is not a power to suspend the privileges secured in forms attending the mode of arrest.— They are too distinct to be confounded by any species of sophistry; and this distinction is plainly and notably observed in the bill to suspend the writ, passed through the Senate in January, 1807, which suspends it only when the person may have been “charged on oath,” and arrested by virtue of “a warrant.” The writ was as effectually suspended by that bill as by this act, and the Constitutional securities attending the mode of arrest, were left untouched and unimpaired. It may be then regarded as settled truth, that the suspension of the writ is no suspension of the constitutional forms prescribed for arrest, and that Congress has no power, express or implied, to suspend any other guaranty of civil liberty provided in the Constitution besides those secured by the writ alone. Notwithstanding this, the late act has strode over some of the most important guards of civil liberty, as if an express power had been conferred on Congress to suspend them likewise. Thus, while by paragraph 3, section 9, it is allowed Congress to suspend the privileges of the writ of *habeas corpus* in the emergencies mentioned, it is by the same section, paragraph 15, in the most emphatic terms, declared that “No warrant shall issue but upon probable cause, supported by oath or affirmation, and particularly describing the person to be seized.” And by paragraph 16, that “no person shall be deprived of his liberty without due process of law”—that is, “law in its regular course of administration, through courts of justice,” (1 Kent’s Com. sec. 24, paragraphs 13–14.) The beginning of this due process is first the charge on oath,

and the next step is the warrant describing the person to be seized. The third is the arrest, and until this takes place the *habeas corpus* has no status, and cannot possibly have any. At this point the writ springs into being, if not denied, and as here only its aid can be sought for the first time, so here for the first time can its privilege be denied. Yet the act involves with its suspension a suspension of the distinct and independent provisions which guard the citizen against a false charge and the dangers of a general warrant.

In my judgment Congress had the same power to suspend every other guard of civil liberty to be found in the Constitution—the same to deprive the citizen of the guaranty that he should not be held to answer for a capital crime, unless on presentment or indictment of a grand jury—that he should not be compelled to be a witness against himself—that he should have the right to a speedy and public trial by an impartial jury, and a trial in the district in which the crime shall have been committed.

The writ of *habeas corpus* is peculiar to the English people and ourselves. And a complete illustration of the operation of a suspension of its privileges will be seen by supposing that it had no existence here. In such case no provision would have been found for its suspension. But the clause requiring charge of crime to be made on oath and warrant to describe the person to be seized, would have been not only very proper, but the more necessary to be inserted. These could not have been legally disturbed by Congress, and any legislation dispensing with them had been mere usurpation and void.

Such is the general view I have taken of the act as it is supposed to relate to *crimes*. But the statute is construed to reach cases involving no offence whatever, legal or moral; and though there is some difference of opinion upon the question whether paragraph 5 of section 1, embraces the case of a citizen not liable military duty, who neither flies nor resists, but simply appeals or tries to appeal to the constitutional repositories of the law for a decision upon his rights,

yet there is too much reason to believe that the language is susceptible of the interpretation that it does include such persons; and such is the interpretation put upon it by the military authorities. And as the suspension was asked by the President, it is but just to infer that it was drawn to suit him, and his exposition carries the intended meaning of the paragraph.

I am unable to see any reason consistent with the principles of a free and civilized government, provided with a judiciary as a great and independent branch of its composition, for suspending the *habeas corpus* in cases which involve no evasion or attempt to evade military service that is due, but which merely ask when honest opinions differ to have the point settled by those tribunals which settle all matters of controversy between citizen and citizen, and a citizen and his government. If a citizen owe not any military service to the government, he has as much right to refuse to render it, when wrongfully claimed of him, as he has to refuse to pay a debt to the government wrongfully claimed of him; and if in both cases he stands fairly up and submits to an investigation of the question before those tribunals learned in such matters and appointed because of their fitness and skill, it would be just as reasonable to suspend the writ in the alleged debt of money as in the case of the alleged debt of service. This course might, and likely would, hasten the payment of a debt just or unjust, and so it may serve to put men in the army exempt by the laws of the land.

There is no instance of a suspension at any time of the writ, or the privilege of the writ, if there be any difference between them, for any other cause, either in England or America. Many suspensions of the privileges of the writ occurred in England between the passage of the *habeas corpus* act and the Revolution, running through a period of almost a century, and they all empowered the King either to *apprehend and detain, or to secure and detain without bail, such persons as are suspected of conspiracy against the King and his government.*

There was a British act of 1777, which denied the writ to "persons taken in the act of high treason, committed in any of the colonies, or on the high seas, or in the act of piracy, or who were charged with or suspected of any of those crimes." (Hurd. 132.)

The other suspensions in England after our revolution commenced in 1794, and continued at intervals till 1802, during the storms of the French Revolution. They are of the same character as those before, and affected those only who were charged with conspiring against the King and his government. The suspension during Shay's rebellion extended to crime or suspected crime. The attempted suspension in 1807 was confined to persons charged "with treason or other high crime or misdemeanor, endangering the peace, safety or neutrality of the United States." The idea cannot be entertained for a moment that the power of suspending the writ was granted for any such purpose as that of depriving a citizen of the privilege of a legal enquiry into his obligation to perform military service, in order to fill the army with soldiers. If such a power exist, the sovereignty of the States is at the mercy of the Confederate government. Where lies the relief against the conscription of the entire body of State officers? By this act it is deposited with the President alone! His officers alone can give the discharge—Confederate officers chosen without even the consent of the Senate, and removed at will. The appropriate tribunals are entirely overlooked: the State Judges are thrust aside without ceremony, and even the Confederate Judge, who holds his office during good behaviour, is ignored, and in their room is placed an officer who lives on the breath of the Confederate Executive. If the State officers are not put into the army under such power in the Executive, it is because the incumbent does not will it; and when the rights of the State shall exist by such a courtesy, they will cease to have any existence at all. It is hard to divine a sufficient reason for displacing the civil tribunals already established, and substituting others so dependent upon the Executive for their existence.—

The assurance of public men, that the power will not be abused, can never remove the fears of freemen, who rely only upon written Constitutions to protect their liberties.—History is too full of wrong to allow them to forget for a moment that *eternal vigilance is the price of freedom*.

It is manifest that the act contemplates that the *military* shall be invested with full powers to arrest any person, who may be suspected of any of the vague and ill defined charges mentioned; and such is the interpretation put on it by the general orders of Adjutant General Cooper, thus suspending the civil authorities throughout the land, and it is equally clear that it also contemplates that the order of the President for arresting or detaining citizens, shall be a general order to arrest and detain all such as may come within the category of suspected persons—without naming or describing the individual—and each military officer who may be deputed for that purpose will be invested with a perfect discretion over the liberty of every citizen in the land. In substance and effect the President is intended to be empowered with authority to fill the land with military deputies, who may seize any citizen without warrant or oath of probable cause, under a general warrant from the President to arrest all suspected persons. Such a warrant is without precedent in England for the last hundred years, and during the entire century past has been forbidden, denounced and declared void.

In my judgment, the President is vested by the Confederate Constitution, with no part of the judicial authority, except in cases arising in the land and naval forces, or in the militia, when in actual service under his orders. If he is vested with a particle of civil judicial jurisdiction, where is the grant of it and how far does it extend? If he have the power to issue a warrant for the arrest of a civilian suspected of violating a law of the Confederate States, he may make it returnable and examinable before himself, and order a discharge or require bail. It is certain that the mere suspension of the writ of *habeas corpus* does not invest the President with the powers of a civil judicial magistrate, and if it could have that effect

it could not give him an authority while discharging his judicial jurisdiction to lay aside the restraints imposed on all other judges.

The course adopted by the administration, of allowing the writ of *habeas corpus* to issue, and of forthwith checking the action of the judge and suspending his farther proceedings *ad libitum*, to await the reports of military officers having custody of the petitioner to their superiors, and finally subjecting the case to the decision of the war department in derogation of civil authority, is humiliating to the independent character of the judiciary and tends to the great danger of liberty, to familiarize the people with military supremacy.

It must be remembered, however, that these are merely my opinions. The Supreme Court, which alone has the power to decide upon the constitutionality of the law, has not yet spoken. When it does speak we must give heed to its voice, so long as the law remains on our statute books. But whether for constitutional reasons, or reasons of mere policy, the people have a right to demand the repeal of any obnoxious law. On both grounds I recommend that you urge Congress to repeal the act suspending the privilege of *habeas corpus*; or, should you concur in the judgment of Congress that a suspension is required by the exigencies of the times, that it should at least be modified and stripped of its unconstitutional or (at least) obnoxious features.

My opinion on this subject is well known. In the first message I had the honor to send to your body, in 1862, speaking of the then existing act authorizing a suspension of the writ, I used the following language: "I have not seen an official copy of the act, but learn from the newspapers that Congress has conferred upon the President the power to suspend the writ of *habeas corpus* in all cases of arrests made by Confederate authority. If this be once admitted, no man is safe from the power of one individual. He could at pleasure seize any citizen of the State, with or without excuse, throw him into prison and permit him to languish there without relief—a power that I am unwilling to see entrusted

to any living man. To submit to its exercise would, in my opinion, be establishing a precedent dangerous and pernicious in the extreme." &c.

There is nothing of this I am desirous of taking away or adding to. My earnest remonstrance against the passage of the present act is herewith transmitted, together with divers other letters to the Confederate authorities, in relation to the execution of the civil laws, rights of the people, &c., and which will convince you, I trust, that I have been equally zealous to guard against the inner as well as the outer dangers which threaten us.

Many recurring dangers of serious conflict with the Confederate government, especially in relation to the seizure of principals of substitutes after discharge by a judge, have been upon me since your last session. They were fortunately avoided however; but their solution would have been easy could I but have had the assistance of the Supreme Court. I greatly regret that you did not see proper to comply with my recommendation, when you were last in session, to authorize some one to convene that body in cases of great importance, and which admit of no delay. I can but repeat it now, for many obvious reasons.

Nor have I, amid all the embarrassments and perplexities of the situation, been unmindful of the great object of all our blood and suffering—peace, or neglectful of all proper and honorable efforts to obtain it—knowing the great desire of our people to save the precious blood of their children. If by any possibility an opening might be found for the statesman to supercede the soldier, I approached the President on the first opportunity presented by the cessation of hostilities last winter, and urged him to appoint commissioners and try what might be done by negotiations. I had little hope, indeed, of those commissioners being received by the government of our enemy, but I thought it our duty, for humanity's sake, to make the effort, and to convince our own suffering people that their government was tender of their lives and property and happiness.

My letter to the President last December and his reply are sent herewith for your information.

I respectfully recommend that you, as the representatives of the people of North-Carolina, should lay down what you would consider a fair basis of peace, and call upon our representatives in Congress, and those to whom is committed the power of making treaties, by the Constitution, to neglect no fitting opportunity of offering such to the enemy. These terms, in my judgment, should be nothing less than the independence of those States, whose destinies have been fairly united with the Confederacy by the voice of their people, and the privilege of a free choice to those which have been considered doubtful.

I presume that no honorable man or patriot could think of any thing less than independence. Less would be subjugation, ruinous and dishonorable. Nobody at the North thinks of reconstruction, simply because it is impossible. With a Constitution torn into shreds, with slavery abolished, with our property confiscated and ourselves and our children reduced to beggary, our slaves put in possession of our lands, and invested with equal rights, social and political, and a great gulf yawning between the North and South, filled with the blood of our murdered sons, and its waves laden with the *debris* of our ruined homes, how can there be any reconstruction with the authors of these evils, or how can it be desirable if it were possible? Lincoln himself says it is not possible; so does Mr. Fillmore, a man whom we once respected, and so do nine-tenths of their orators and presses. The only terms ever offered us contained in Mr. Lincoln's infamous proclamation, were alike degrading in matter and insulting in manner, being addressed not to the authorities, Confederate or State, of the South, but to individuals, who by the very act of accepting its terms would have proven themselves the vilest of mankind.

I cannot too earnestly warn you, gentlemen, and the country, against the great danger of these insidious attempts of the enemy to seduce our people into treating with him for peace,

individually or by the formation of spurious States or parts of States. Indeed, I might add that I look upon any attempt to treat for peace, other than through the regular channels provided by our constitution, so long as our government is maintained, as almost equally dangerous. It is the real peril of the hour. The long continuance and bloody character of the war have so exhausted the patience of our suffering people, that many of them are in a condition to listen eagerly to terms of peace, without duly considering what the results would be or how they are to be acquired. An example of this great danger is to be found in the attempt of the British ministry, in 1778, to seduce the loyalty of our forefathers from the cause of independence, by sending peace commissioners to the colonies, with the propositions contained in Lord North's "conciliating bills." These bills proposed to abolish all taxation whatever upon the colonies, except what might be necessary for the convenience of commerce—the nett proceeds of which were to go to the use of the colonies, to suspend the operations of all obnoxious statutes in reference to said colonies passed since 1763, and authorized these commissioners to pardon all such persons as they saw proper and to treat with "the existing governments or individuals." Here almost all the principal matters of dispute were conceded; but our fathers had an organized government and had set their hearts on independence. Yet the terms offered were so fair that but for the firmness and wisdom of the great George Washington, and the unflinching patriotism of Congress, the fate of this continent might have been changed; so great was the weariness of the people and so gloomy were the prospects. The danger of allowing commissioners to address themselves to any body but Congress was so great, as well as such a violation of the laws of war and international courtesy, that that body, after promptly rejecting the propositions and declaring that "the only solid proof" of a disposition on the part of the crown to make an honorable peace with the colonies, "would be an explicit acknowledgment of the independence of these States, or the withdrawal of the fleets and

armies"—went on solemnly to declare the measure "to be contrary to the law of nations, and utterly subversive of that confidence which could alone maintain those means which had been invented to alleviate the horrors of war; *and that therefore the persons employed to distribute such papers were not entitled to the protection of a flag.*"

General Washington was so astonished and indignant, that on its first appearance he was induced to regard it as a forgery, and in a letter to the President of Congress, he used the following language, remarkable for its severity in coming from him: "The enclosed draft of a bill was brought to Headquarters yesterday afternoon by a gentleman who informed me that a large cargo of them had just been sent out of Philadelphia. Whether this insidious proceeding is genuine and imported in the packet, or contrived in Philadelphia, is a point undetermined and immaterial; but it is certainly founded in principles of the most wicked, diabolical baseness, and meant to poison the minds of the people, and detach the wavering at least from our cause." And again: "The necessity of putting the army on a respectable footing, both as to the numbers and constitution, is now become more essential than ever. The enemy are beginning to play a game more dangerous than their efforts by arms (though these will not be remitted in the smallest degree) which threatens a fatal blow to the independence of America, and, of course, to her liberties. *They are endeavoring to ensnare the people by specious allurements of peace.* It is not improbable they have had such abundant cause to be tired of the war, that they may be sincere in the terms which they offer, which, though far short of our pretensions, will be extremely flattering to minds that do not penetrate far into political consequences; but whether they are sincere or not, they may be equally destructive; for, to discerning men, nothing can be more evident than that a peace on the principles of *dependence*, however limited, after what has happened, would be to the last degree dishonorable and ruinous. * * * *

"It is doubtful whether many of our friends might not incline

to an accommodation on the grounds held out, or which may be, rather than persevere in a contest for independence.

"If this is the case, it must surely be the truest policy to strengthen the army and place it upon a substantial footing. This will conduce to inspire the country with confidence ; * * * and if a treaty should be deemed expedient, will put it in their power to insist upon better terms than they could otherwise expect."

By such timely counsel did the great Washington sustain the cause of *independence*—buoying up the hopes of our ancestors and laboring to meet these insidious attempts of the British to decoy them into the dangers of seeking peace by irregular and revolutionary methods. Again, in another letter to the same person, he says: "It seems to me nothing short of independence can possibly do. The injuries we have received from Britain can never be forgotten, and a peace upon other terms would be the *source of perpetual feuds and animosity*." The civilized world, wherever *liberty* is worshipped, has, with one voice, thanked God for the gift of Washington. Should we, his countrymen, recipients of the blessings of his wisdom and valor, refuse to heed his warning voice?

Strange as it may seem, these "specious allurements of peace," described and denounced by Gen. Washington, have not been presented by the enemy. We are trying to delude ourselves. So great is the hostility and so furious the fanaticism of the dominant party at the North, that they have not even offered us terms that could be regarded by the most timid and wavering as "alluring." Lincoln's proclamation is so grossly outrageous and so repugnant to our every idea of liberty, property and honor, as to ensure the rejection of the terms it holds out, while it adds weight and gives a tone of authority to the oft-repeated assertions of their public men and presses, that they want no compromise but will only be content with our subjugation. If our enemy were really willing, under any circumstances, to compromise with us upon any terms short of our absolute submission, they would

certainly say so, and that to those whom they know to be authorized to entertain their propositions. The insidious attempts to invoke separate, individual and State action, proves this conclusively, and can have no other intention than to plunge us into civil war and to subjugate us beyond redemption. How strange then to think, as some of our people honestly do, that the very plan proposed by the enemy for our destruction, is the best way to secure a speedy and honorable peace! I respectfully submit that my plan, based on the wisdom and patriotism of Washington, and the universal teaching of history—to strengthen and sustain the army, and negotiate through the proper channels—is the safer and the better one.

It seems to me that the safe, true and conservative path through all our troubles, lies in guarding alike against the destruction of law and liberty on the one hand, and the impatience of the people under the burdens of war on the other, while with both hands, and with all our strength and hearts and souls we uphold and maintain those who, even as I write, are battling and bleeding for the rights and independence of their country. I confess I am not of those who seem to think *the greatest* danger to our rights and liberties is from our own people and our own government. While struggling to resist the inevitable tendencies of revolution to destroy civil freedom at home, I cannot forget that the danger from without threatens the destruction of *everything*—that there comes from the North a rank and bloody despotism, fierce and fanatical, gory with our people's blood and blackened by the smoke of their burning homes, with hordes of armed slaves thirsting to complete the demoniac work of wasting and destroying, and panting to sow salt in the furrows of the plowshare of desolation, as it runs over our razed cities, and in whose march forms of law, constitutions, free governments, life, home, property, all, all go down to rise no more till God shall implant in the bosoms of a new generation the principles of liberty and love of peace, which this, in its madness, has cast off.

In addition to the many brilliant victories which have crowned our arms this spring in all parts of the Confederacy, I have the sincere pleasure to congratulate you upon the very splendid success of the opening of the campaign in our State, resulting in the re-capture of the towns of Plymouth and Washington, and the rescue of a considerable portion of

our territory from the enemy. This is the more gratifying because it was accomplished by troops under the command of two distinguished sons of North-Carolina, Brigadier, now Major General Hoke commanding the land forces, and Commander Cooke, with the steam-ram Albemarle. I doubt not but that you will see the propriety of rendering suitable thanks to these gallant officers and the brave officers and men under their command for the conspicuous heroism which has been rewarded by such splendid results. We cordially and gladly welcome back our fellow-citizens of that region, thus rescued from the enemy, to the embraces of their mother State, and thank them for their steadfast adherence to our cause under the tyranny and oppression of our foe. Indeed, it is gratifying to observe the very great loyalty and patriotism of that whole portion of our State within or contiguous to the enemy's lines, which has been alike subjected to his blandishments and his ravages. May the day speedily come when our jurisdiction shall again extend to the sands of the Atlantic.

Several other matters which I deem it unnecessary to specify, will thrust themselves upon your attention.

In regard to financial matters, the interesting report of the Public Treasurer is so full and complete that I am content merely to refer you to it, confident that I could not improve upon any of his suggestions, which I, in the main, endorse.

The poor, especially the indigent families of our soldiers, still demand our care. It is justly conceded that when they are not able to support themselves the State should support them in the absence of their natural protectors. I cannot, however, make any specific recommendation for their further relief, but should any plan occur to your superior wisdom, I doubt not but you will promptly act upon it. It will be very difficult for many of them to struggle through till harvest, especially in some of the counties of the west, which have been preyed upon alike by friend and foe.

Trusting that harmony will prevail in your councils, and that much good may, under God, result to the country therefrom, I close my message with an expression of readiness to co-operate with you—should it lie in my power—in the execution of the labors devolving upon you.

Z. B. VANCE.

EXECUTIVE DEPARTMENT, }
May 17, 1864. }

DOCUMENTS ACCOMPANYING THE GOVERNOR'S MESSAGE.

ADJUTANT GENERAL'S REPORT.

EXECUTIVE DEPARTMENT OF NORTH-CAROLINA,
Adjutant General's Office,
Raleigh, May 16, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

GOVERNOR:—I have the honor to submit for your information the following report of the operations of the several departments under my control during the period embraced between the 30th of September, 1862, and the 31st of March, 1864.

ADJUTANT GENERAL'S DEPARTMENT.

1—GUARD FOR HOME DEFENCE.

Immediately upon the passage of the act of the General Assembly of July 7th, 1863, steps were taken by my predecessor to organize the Guard for Home Defence. All persons between the ages of eighteen and fifty, not actually in the service of the Confederate States, were enrolled as speedily as possible, and organized into companies, and these into battalions and regiments where the number of companies in a county admitted of either of these organizations. In a few instances regiments were organized by bringing together two or more battalions from adjoining counties, and, in consequence of the exposed condition of that part of the State

lying west of the Blue Ridge, a brigade was formed and Jno. W. McElroy appointed Brigadier General and assigned to command of it, whose headquarters was established at Burnsville, Yancey county.

The number of men enrolled was twenty-five thousand and ninety-eight. As it was apparent that a large number of these were physically unfit to perform military duty, Surgical Boards were appointed to visit the several counties and examine all persons claiming exemption on account physical disability. These boards had not completed their labors before the military bill putting all persons between the ages of seventeen and fifty in the Confederate army became a law. This law virtually breaks up the Home Guard organization, as none properly belong to it other than those State officers whom you may think proper to withhold from conscription, as being necessary for the execution of the laws of the State.

Arms, accoutrements and ammunition have been issued to the Home Guards of all the counties adjacent to, and those east of, the Wilmington and Weldon railroad, and like issues have been made, though not to the same extent, to the Home Guards of other counties. I append a return of these issues which is marked [C.]

By law the Guard for Home Defence when called into service by the Governor is entitled to the same pay and allowances as troops in the service of the Confederate States. In consequence of the exposed condition of the western border of the State, and the very small number of Confederate troops in that District, the brigade of General McElroy has been kept pretty constantly in the field for some months past. Hence you will find a considerable item for their pay in the estimate which accompanies this report.

2—NORTH-CAROLINA STATE TROOPS.

Since the 15th of November, 1862, the date of the last general report from this office, the organization of the 36th, 40th, and 65th regiments have been completed, the 66th formed by uniting Nethercutt's and Wrights' battalions, and

the remaining unattached companies mentioned in that report have been thrown into battalions, except Capt. Galloway's company of Coast Guards.

The 67th and 68th regiments, the 14th and 15th battalions, two partizan ranger companies and one unattached infantry company, have been raised for State defence.

The first battalion North-Carolina heavy artillery, raised by order of the Convention, and the unattached infantry company are serving near Wilmington, the 67th regiment below Kinston, the two partizan ranger companies in Hyde and Beaufort counties, the 68th regiment and 15th battalion north of the Roanoke and the 14th battalion on our western border. All these troops are paid and clothed by the State, but are acting under the orders of the Confederate Generals commanding the Districts in which they are located.

The following is a statement of the number of troops furnished by the State of North-Carolina for service in the existing war with the United States:

Number of troops transferred to the Confederate States, according to original rolls on file in this office,	64,636
Number of conscripts sent to the army,	14,460
Estimated number of recruits that have volunteered in the different companies since the date of the original rolls,	20,608
Number of troops in the service of the State, not transferred, but serving under Confederate officers,	2,903

Making an aggregate of	102,607
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These troops have been organized as follows:

Regiments of artillery,	3
“ “ cavalry,	6
“ “ infantry,	60

Total number of regiments,	69
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Battalions of artillery,	4
“ “ cavalry,	4
“ “ infantry,	3
	—
Total number of battalions,	11
Unattached companies, infantry,	6

I transmit herewith a printed register of North-Carolina troops for the year 1864, from which it will be seen that there is one company from this State in the 10th Virginia cavalry, five in the 7th Confederate cavalry, four in the 62d Georgia regiment, and one in the 61st Virginia infantry.

3—ROLL OF HONOR.

On the 20th December, 1862, the General Assembly by resolution authorized the Governor to prepare a book to be called the “Roll of Honor,” in which shall be placed the name, rank, regiment and residence of every soldier of this State who has or may die in the service of his country during the present war, also the name, rank, regiment and residence of every soldier of this State who has or may hereafter distinguish himself in the service of his country during the present war. On the 14th of September, 1863, Major James H. Foote, Assistant Adjutant General, was charged with the duty of carrying this resolution into effect.

After some delay in devising a suitable system, obtaining proper books, and collecting the necessary statistics, the work was commenced and is now fairly progressing. Blanks have been struck off and sent to each company, battalion and regiment, which, when filled up, will contain the name, rank, county, residence, date of entrance into service, age, whether volunteer, conscript or substitute, of each officer and soldier who has belonged to the army from this State during the existing war. Under the head of remarks are to be noted the time and place of those killed in battle, died, discharged, transferred, promoted or deserted; also a brief military his-

tory of the officer or soldier to be given, the wounds received, and in what battle, and the gallant conduct for which he may have been especially distinguished. These blanks, when filled up and returned, are to be copied on the books.

Thus far, returns have been received from fifty-three regiments and several battalions and detached companies. About twenty regiments have been entered on the books. The returns are kept on file in the office as proper vouchers for all statements made. Accompanying the returns there is a historical sketch of each regiment, noting the different battles, campaigns, &c., in which it has been engaged. Another book has been prepared to contain the military history of Generals and officers of the General Staff. For the sake of illustration, the following summary statement of a regiment is given :

Regiment N. C. Troops.			
Number of volunteers in this Regiment			1515
“ “ conscripts	“	“	37
“ “ substitutes	“	“	16-1568
Died in service, 289; killed in battle, 150; discharged, 129; deserted, 80; missing in action, 30; dropped from the roll, 4; cashiered, 1; transferred, 9; rejected, 1; resigned, 12; not re-elected at reorganization, 17; dismissed by Court Martial, 1; making total loss of			723
Leaving yet in the Regiment			792

The following counties are represented in this Regiment: Stanly, 273; Yadkin, 279; Surry, 180; Catawba, 161; Gaston, 158; Montgomery, 135; Orange, 134; Cleaveland, 133; Lincoln, 28; Cabarrus, 14; Forsyth, 12; Alamance, 10; Mecklenburg, 9; Union, 7; Rutherford, 7; Richmond, 4; Rowan 2; Chatham, 2; Caldwell 2; Wilkes, 2; Burke, 1; Rockingham, 1; Franklin, 1; Guilford 1; South Carolina, 3; Virginia, 3. Total, 1568.

This Regiment fought through the battles of Hanover, Mechanicsville, Gaines' Farm, Frazier's Farm, Malvern Hill, Cedar Mountain, Manassas Junction, Manassas Plains, Ox Hill, Harper's Ferry, Sharpsburg, Shephardstown, Fredericksburg, Chancellorsville and Gettysburg.

4—QUARTERMASTER'S DEPARTMENT.

This Department has furnished clothing, Camp and Garrison Equipage, pay, bounty, and transportation for the troops, and paid other miscellaneous accounts.

The disbursements for the eighteen months ending the 31st March, 1864, are as follows:

Clothing, Camp and Garrison Equipage,	\$6,862,043 30
Mules, Wagons and Harness,	14,147 30
Forage,	5,593 65
Horses, for two Regiments of Cavalry and Artillery,	147,801 00
Wood,	6,555 00
Miscellaneous, consisting of transportation, repairs, stationary, hire of Clerks, &c.,	204,143 45
Pay of Troops, Militia and Home Guard,	432,071 67
Bounty,	1,669,974 00
Cotton,	2,150,998 98
Advances to Officers,	186,803 35
<hr/>	
Total,	\$11,680,131 70

The Governor being required by law to furnish the troops with suitable clothing, and it being apparent that a sufficiency of materials could not be obtained in the Confederacy, recourse was had to a foreign market. From this source, and by purchase in the State, ample materials have been collected, and a large amount of clothing, &c., manufactured and turned over to the Quartermaster Department of the Confederate States, for issue to North Carolina Troops, while the

troops in the State service have been issued to directly by our own Quartermasters. Return marked [A.] and appended shows the quantity thus turned over or issued. This return does not embrace the amount manufactured and turned over to the Quartermaster of the Confederate States by Major James Sloan, Quartermaster, as he has failed to make a return of the same to this office.

The troops have been abundantly supplied with comfortable clothing, and the materials now on hand, and those purchased but not received, warrant the belief that we will be fully able to keep up the requisite supply.

By an arrangement with the Quartermaster General, the Confederate States pays the State the actual cost of the clothing furnished. Under this arrangement, the Confederate States have paid for clothing, since the 1st January, 1863, six millions, eight thousand, three hundred and seventy-three dollars and thirty-eight cents, (\$6,008,373 38,) and there is still due, for clothing turned over in the 1st quarter of the present year, one million, two hundred and forty-seven thousand, two hundred and thirty-five dollars, (\$1,247,235.)

The State has ceased to purchase horses for the First and Second Regiments of Cavalry. Since the 30th September, 1862, the Confederate States have paid to the State the sum of two hundred and twenty-four thousand, nine hundred and seventy-one dollars and sixty cents, (\$224,971 60,) for *per diem*, and for cavalry horses killed in action. This amount embraces what was due on settlement of accounts of First Cavalry up to 29th February, 1864, and of Second Cavalry to the 31st March, 1863. The accounts for the amount still due have been made out and will be presented for payment.

The accounts of the Chief Quartermaster and Paymaster have been rendered quarterly to the Auditor for settlement.

5.—SUBSISTENCE DEPARTMENT.

This Department has furnished provisions to Troops in the State service, and to the Home Guard and Militia when called into service.

The disbursements from the 30th September, 1862, to 31st March, 1864, have been as follows:

Purchase of Subsistence stores, &c.,	\$ 897,544 72
Subsistence for State troops, militia and Home Guard,	152,019 23
Miscellaneous,	31,394 73
	<hr/>
	\$1,080,958 68

Sales of subsistence, principally to Confederate States, and County Commissioners,	\$ 301,197 41
Value of stores on hand at cost price,	410,070 42
	<hr/>
	711,267 83

	369,690 85
Value of stores on hand 30th September, 1862,	24,395 93
	<hr/>
Actual expenses of the Department,	\$394,086 78

6—ORDNANCE DEPARTMENT.

This department has furnished arms, ammunition and accoutrements to the troops as raised and to the militia and Home Guard.

The disbursements of this department have been as follows:

Purchase and manufacture of arms, ammunition and accoutrements since Sept. 30, 1862,	\$ 1,059,079 17
Saddles and harness,	29,782 50
Repairing arms and accoutrements,	23,904
Miscellaneous,	47,830 10
	<hr/>
	\$ 1,160,595 77

By sales to the Confederate States and others, chiefly powder to Confederate States,	639,032 39
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Balance,	\$ 521,563 38
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I enclose herewith a statement marked [B.] of ordnance and ordnance stores manufactured, purchased and received from various sources since the 30th September, 1862. I also enclose herewith a statement marked [C.] of all ordnance and ordnance stores received and issued since Sept. 30, 1862, also the quantity remaining on hand March 31, 1864.

The accounts of the Chief of ordnance with vouchers to support them have been regularly sent in to the Auditor. He has the settlement with the Confederate government for all the property turned over to its officers, except powder. In that article there has been a special arrangement entered into by the consent of the Governor; with the Confederate States ordnance department, by which the Nitre and Mining Bureau has to supply the State with refined nitre and sulphur for the Raleigh powder mills at cost, the State in turn to furnish that department with nine-tenths of the powder manufactured at twenty-five cents *per* pound over and above the cost of nitre, which at present produces powder at one dollar and seventy-five cents *per* pound. This is in accordance with the contract made in the early part of the war by the State with Waterhouse & Bowes to manufacture powder, and they have made 266,229 pounds. Messrs. Waterhouse & Bowes have returned the eight thousand (\$800) dollars advanced by Gov. Vance to complete the powder mills, and have also paid the first annual instalment of the money advanced them by Gov. Clark.

Since 30th September, 1862, we have had manufactured 3,442 arms; repaired 4,937; imported 1,200; and purchased 431. We can gradually reduce the manufacture of arms hereafter and keep a sufficient number on hand to supply the wants of the State. The purchases of accoutrements

have been but few as the stock accumulated was deemed sufficient for the necessities of the department.

The operations of the cartridge and moulding factory were for a time impeded on account of the great difficulty of procuring lead, but a good supply of that article having been accumulated by means of the State's importing vessels, the factory is now in full operation.

I am, Governor, very respectfully,

Your obedient servant,

R. C. GATLIN,

Adjutant General.

EXECUTIVE DEPARTMENT, NORTH-CAROLINA,
Adjutant General's Office,
Raleigh, May 17, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

GOVERNOR:—I have the honor to enclose herewith an estimate for funds required by the several Departments under my control for the remainder of the present fiscal year, and for the 1st quarter of the next.

This latter quarter is estimated for, in consequence of the next regular session of the Legislature not occurring until the latter part of November.

Very respectfully,

Your ob't servant,

R. C. GATLIN,
Adj't. General.

Estimate of Funds required by the various Departments of the military service of the State for one-half of the current fiscal year ending September 30th, 1864, and for one quarter of the next fiscal year ending December 31st, 1864.

PAY DEPARTMENT.

Amount required to meet current demands during the remainder of the fiscal year, estimated for December 2d, 1863, and not appropriated, \$720,000

For the Quarter ending December 31st, 1864,
as follows:—

Bounty to soldiers unpaid, conscripts,
and the representatives of deceased
soldiers, \$125,000

Pay of the 67th and 68th Regiments, the 1st and 14th Battalions, N. C. Troops, three unattached companies, officers of Military Department, Aids to Governor, and miscellaneous,	\$192,000	
Home Guards and Militia,	50,000	
	<hr/>	367,000
Total,		<hr/> \$1,087,000 <hr/>

ORDNANCE DEPARTMENT.

Required to meet demands during the remain- der of the current fiscal year, estimated for December 2d, 1863, and not appropriated,	\$200,000	
For the Quarter ending December 31st, 1864, as follows:		
Purchase of new Arms,	\$45,000	
Repair of Arms,	5,000	
Purchase of Accoutrements and Horse Equipments,	25,000	
Ammunition,	20,000	
Incidental Expenses,	5,000	
	<hr/>	100,000
Total,		<hr/> \$300,000 <hr/>

COMMISSARY DEPARTMENT.

Required to meet demands during the remain- der of the current fiscal year, estimated for December 2d, 1863, and not appropriated,	\$487,500	
For the Quarter ending December 31st, 1864, as follows:		
For the purchase of Subsistence Stores,	\$250,000	

Hire of Assistants, Agents, Laborers, &c.,	\$6,000	
Incidental Expenses,	4,000	
	<hr/>	269,000
Total,		<hr/> \$747,500 <hr/>

QUARTER MASTER'S DEPARTMENT.

Required to meet demands during the remainder of the current fiscal year, estimated for December 2d, 1863, and not appropriated,		\$98,400
Required to pay Laborers on Entrenchments around the City of Raleigh,		19,000
For the Quarter ending December 31st, 1864, as follows:		
Forage for Horses,	\$5,000	
Hire of Laborers packing Cotton,	750	
Hire of Teamsters,	400	
Hire of Clerks and Guards,	2,000	
Purchase of Draft Animals,	20,000	
Transportation, hire of Store Houses, stationery and miscellaneous,	2,000	
	<hr/>	30,150
Total,		<hr/> \$147,550 <hr/>

MEDICAL DEPARTMENT.

Required to meet demands during the remainder of the current fiscal year, estimated for December 2d, 1863, and not appropriated,	\$25,000
Additional for Quarter ending Dec. 31st, 1864,	6,250
	<hr/>
Total,	<hr/> \$31,250 <hr/>

RECAPITULATION.

Pay Department,	\$1,087,000
Ordinance Department,	300,000
Commissary Department,	747,500
Quarter Master's Department,	147,550
Medical Department,	31,250

Aggregate,	\$2,313,300
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R. C. GATLIN,
Adjt. General.

STATEMENT showing the quantity of Clothing, &c., manufactured by the Quartermaster's Department of N. C., from the 30th September, 1862, to March 31, 1864; the amount turned over to C. S. Quartermaster for issue to N. C. Troops; also amt. issued to the troops in State service.

AMOUNT TRANSFERRED TO C. S. Q. M. FOR ISSUE TO N. C. TROOPS.

	Jackets,	Pants,	Shirts,	Drawers,	Blankets,	Comforts,	Quilts,	Socks,	Haversacks,	Shoes,	Cantine Straps,	Oil Blankets,	Coats,	Hats,	Caps,	Sheets,	Bed Sacks,	Pillow Slips,	Pillow Ticks,
4th Quarter of 1862,	15,830	20,404	31,508	34,088	5,224	1,823	1,268	27,943	1,210	1,333	959	217	1,090	6	1,513				
1st " " 1863,	26,903	36,977	18,247	15,811	1,189	426	70	42,571	515	190	600	304							
2d " " 1863,	39,404	44,364	7,659	13,907	156			16,955	240		50								
3d " " 1863,	36,702	17,652	22,641	13,351	900			15,514	415	4,225									
4th " " 1863,	32,432	11,556	39,060	19,212	18,009			22,169	2,287	13,434	1,934			1,182	164				
1st " " 1864,	10,080	22,632	30,360	25,176	7,686			5,226	1,535	16,031	1,030			1,279	226				
Total transferred,	161,461	153,585	149,475	121,545	33,164	2,249	1,238	130,408	6,202	35,213	4,573	521	1,090	2,467	1,003				

AMOUNT ISSUED TO TROOPS IN THE STATE SERVICE.

	Jackets,	Pants,	Shirts,	Drawers,	Blankets,	Comforts,	Quilts,	Socks,	Haversacks,	Shoes,	Cantine Straps,	Oil Blankets,	Coats,	Hats,	Caps,	Sheets,	Bed Sacks,	Pillow Slips,	Pillow Ticks,
4th Quarter of 1862,			500	700				480								36			
1st " " 1863,	86	610	1,100	1,300		411		668	500	259	500	40	110	80		222	55	75	55
2d " " 1863,	508	503	970	1,003	140	23	65	462		434			15		420				
3d " " 1863,	1,603	1,663	2,955	2,955	777	8		1,689	65	1,699				100	1,374		30	20	20
4th " " 1863,	772	897	979	979	320			897	1,015	892	1,000			300	118				
1st " " 1864,	2,022	2,307	3,527	3,465	955			3,062	1,000	2,229					899				
Total Issued,	4,991	5,980	10,031	10,402	2,192	442	65	7,258	2,580	5,513	1,500	40	125	480	2,811	258	85	95	55

TOTAL AMOUNT MANUFACTURED, TRANSFERRED AND ISSUED.

	Jackets,	Pants,	Shirts,	Drawers,	Blankets,	Comforts,	Quilts,	Socks,	Haversacks,	Shoes,	Cantine Straps,	Oil Blankets,	Coats,	Hats,	Caps,	Sheets,	Bed Sacks,	Pillow Slips,	Pillow Ticks,
4th Quarter of 1862,	15,830	20,404	32,008	34,788	5,224	1,823	1,268	28,423	1,210	1,333	959	217	1,090	6	1,513	36			
1st " " 1863,	26,989	37,587	19,347	17,111	1,189	837	70	43,239	1,015	449	1,100	344	110	80		222	55	75	35
2d " " 1863,	39,972	44,867	8,639	14,910	296		65	17,447	240	434			15		420				
3d " " 1863,	38,305	19,315	25,596	16,306	1,677			17,203	480	5,924									
4th " " 1863,	33,254	12,453	40,039	20,191	18,329			23,066	3,302	14,326	2,934			100	1,374		30	20	20
1st " " 1864,	12,102	24,939	33,887	28,641	8,641			8,288	2,535	18,260	1,030			1,482	282				
														1,279	1,125				
Total,	166,452	159,565	159,506	131,947	35,356	2,660	1,403	137,666	8,782	40,726	6,073	561	1,215	2,947	4,714	258	85	95	55

Pay
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OFFICIAL LETTERS—IMPRESSMENTS OF
PROPERTY.

EXECUTIVE DEPARTMENT, NORTH-CAROLINA,
Raleigh, Jan. 22d, 1863.

Hon. JAMES A. SEDDON,
Secretary of War:

DEAR SIR: It pains me to have to communicate with you so often in the character of a complainant. The necessities of the case must be my apology.

There are a large lot of broken down cavalry horses belonging, I think, to Gen. Jenkin's Command, quartered on the Counties of Wilkes, Yadkin, Ashe and Surry, in this State. The officers controlling them are pressing corn and forage at prices less by one half than the current rates in that country. As that country was almost ruined by drought last season, there will be the greatest difficulty in feeding the wives and children of the absent soldiers.

I respectfully submit, sir, that these horses ought not to be quartered in sections where they will cause distress. I am now purchasing corn at State expense in the East for the relief of that country. I would suggest that horses to recruit be sent to that region where there is a great abundance likely to fall into the hands of the enemy, to forage under the protection of our troops. Earnestly hoping that you will see proper to order the removal of these horses, I remain,

Most respectfully,

Your obedient servant,

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., March 7, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.:

SIR: In reply to your letter of the 22d January, in relation to the oppressions of a portion of the 8th Va. Cavalry, at Wilkesboro'. I have the honor to enclose the reports of Col. Cook and Gen. Jones, to whom the letter, in connection with one from Col. Wm. M. Barber, was referred.

Very respectfully,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

HEAD-QUARTERS 8TH VA. CAVALRY,
Camp Near Central Depot, Va.,
February 3, 1863.

Major General, S. JONES:

GENERAL: I received a communication to-day from your office, signed by Col. Wm. M. Barber, making complaints about certain impressments of forage, made for horses of this Regiment now in North-Carolina.

Col. Corns is absent on leave, and as I am in command of the Regiment, I have the honor to report that there is a letter in this office from the agent, (Serg't J. C. Hale,) in which he states that *he has impressed forage from but two men in North-Carolina*, and that these men were speculators, and were unwilling to sell grain to the government *at any price*. The truth of the statement in that letter is vouched for, and it is signed by R. W. Smith, Sheriff of Wilkes County, and James Calloway, Counsellor.

The horses were sent to North-Carolina by order of Gen. A. G. Jenkins, because they could not be fed in this county; but Gen. Jenkins did *not* order that impressments should be made. Serg't Hale (the agent) is here now and states that he made contracts with one or two men for their grain, who, when he offered to pay them, *refused to take Confederate money*, but he held them to their contracts, which he did not consider impressing. He further states that if he had *North-Carolina State money he could buy as much forage as necessary without making impressments.*— Since the communication alluded to was written, the horses alluded to have been removed to another part of the State.

I do not know what orders were given to Serg't Hale by Col. Corns, as I was not with the Regiment at the time.

I am, sir, very respectfully,

Your obedient servant,

(Signed)

A. F. COOK,

Lt. Col. Comd'g 8th Va. Cavalry.

Endorsement on the foregoing :

HEAD-QUARTERS DEPARTMENT W. VA.,
Dublin, February 28, 1863.

Respectfully forwarded to Secretary of War, with J. C. Hale's statement in explanation of the matters complained of in Col. W. M. Barber's letter of the 31st Dec. last, and Gov. Vance's letter of the 22d ult., which are also returned.

The matter complained of was brought to my notice before the receipt of the two last mentioned letters. I had never authorized impressment in North-Carolina, and on hearing of the cases complained of, I positively prohibited impressment of forage in that State, and the horses (which were sent at the suggestion of the Secretary of War to North-Carolina) were removed some sixty miles away from the county of Wilkes to S. W.

I am informed that the men of large estates, who have an abundance of corn, are the only men who object to selling

to the Government. They will not take Confederate money, either from the government or from the families of absent soldiers who are in want. The families of soldiers complain that their more wealthy neighbors will not sell to them and openly express the wish that the government would send horses enough to eat up all the forage belonging to men of wealth, who openly express a wish to return to the old Union and will not receive Confederate money.

(Signed)

SAM'L JONES,
Major General.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Feb. 25, 1863.

Hon. JAMES A. SEDDON,
Secretary of War:

SIR:—I had the honor some three weeks or a month ago to address you, respectfully asking the removal of a lot of broken down Cavalry horses from the north-western counties of this State, of Gen. Jenkins' command, which were devouring the substance of a people threatened with famine. I have not had the pleasure of receiving a reply to that letter.

I beg leave to inform you that their depredations are still continued, and that they have become not only a nuisance, but a terror to the community, and to enclose you a letter from Col. Falkner, of the 73d N. C. Militia, giving evidence of their behaviour. With every possible disposition to aid in the support of the army, I have the strongest reasons conceivable—the existence of my own people—for declining to permit these horses to remain in that section of the State. Where the question of starvation is narrowed down to women and children on the one side and some worthless Cavalry horses on the other, I can have no difficulty in making a

choice. Unless they are removed soon, I shall be under the painful necessity of calling out the militia of the adjoining counties and driving them from the State. I hope, however, to be spared such a proceeding.

Very respectfully,

Your obt. servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond Va., March 1, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

SIR:—I regret to learn from your letter of the 25th ultimo that such serious opposition is entertained by you to the continuance of the horses of a portion of Gen. Jenkins' command in the western counties of North-Carolina. I had commended your previous letter to the attention of the General commanding that Department, with the hope that the evil complained of would be enquired into, and, if found remediable, would be corrected. Doubtless it has been continued only from the necessity of the case. The truth is, that the large number of Cavalry in the mountainous regions of East Tennessee and Virginia could not be subsisted there during the winter, and it was deemed imperatively necessary that most of the men should be dismounted, and the horses sent to more distant regions, less exhausted by being ravaged or drained by the struggling armies for subsistence and preparation for the approaching campaign. It was supposed, and indeed strongly represented, that the counties on the eastern slopes of the mountains in North-Carolina would afford abundant supplies and early pasturage for them, and that benefit would result from sending them there, not only to the horses

but to the people around, in affording them a market for their surplus grain and forage. Only a moderate number, however, were sent there, and more were scattered about in the various more distant counties of Virginia, along the valley and mountain districts. Complaints similar to those addressed to you have come up from various counties of this State where they have been collected, for the products of the last season were scant almost everywhere, and some irregularities are but too apt to occur with the rather irregular and partially disciplined Cavalrymen sent with the horses. But our authorities have been content with the effort to redress them by appeal to the Officers or the Commanding Generals, and no effort has been made or intimated of a purpose to expel them by force. They are, it will be recollected, not as your Excellency supposes, broken down horses, nor can they be considered as Virginia Cavalry, though lately engaged in that State. They are horses of the Cavalry of the Confederate States, engaged for the common defence as well of North-Carolina as every other State, and placed where they are to preserve them in a state of efficiency for our further struggles in a common cause. I trust, therefore, your Excellency will forbear from any forcible expulsion of them, should their still longer stay be deemed indispensable. Your letter, however shall be sent to the General commanding the Department whence these horses were sent, and his attention especially invoked to your remonstrances.

With high esteem,

Very truly yours,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, March 21, 1863.

Hon. JAS. A. SEDDON,
Secretary of War:

SIR:—Yours of the 7th inst., enclosing letters from Lieut. Col. Cook and Gen. Jones, in relation to impressment of forage by a detachment of Gen. Jenkins' Cavalry, has been received. I am sorry to see that the charge of impressment is denied upon the authority of "Sergt. Hale." The concurrent testimony of the citizens of about twenty counties, with at least fifty letters to that effect in my office, would seem to be sufficient to establish a fact of general notoriety. These men were in several detachments operating in as many different counties, and Sergt. Hale hardly could know what they were all doing at the same time. Their method was to go to a farmer's house and tell him they wanted corn at \$1 50 *per* bushel, and if he did not sell, *they would take it.* In some instances their Quarter Masters attended public sales, and publicly notified the assemblage (most of them families of absent soldiers) that they need not bid for the corn, that they were determined to have it! Yielding when resistance would have been useless, they (the Cavalry) took the corn at such prices as they saw proper to pay—and this is not impressment! I beg leave also to assure you that the imputations indulged in by Gen. Jones and Lt. Col. Cook against the loyalty of the people of that region (I suppose also on the authority of Sergt. Hale) are entirely without foundation in fact. The refusal to take Confederate money (if such was the case) originated solely in the fact that they did not have the corn to sell. Neither North-Carolina money or gold could buy an article which was not in the country. That country, to my personal knowledge, may safely challenge any similar region in the South to show a better muster roll in

the army. But that is not the matter at issue. I complain that a large body of broken down Cavalry horses are in North-Carolina, eating up the substance of the people in a region desolated by drouth and reduced to the verge of starvation, impressing it at prices about one-half the market rates—the people or the horses must suffer. I ask for the removal of the horses. It is denied or refused. That is the question. I beg leave to disabuse your mind of the impression which it seems to entertain, that I object to these impressments because they were for *Virginia* Cavalry. By no means. I did not term them such, at least did not so intend to term them. I have no prejudice against the troops from any State engaged in defending the common cause. But I *am* unwilling to see the corn taken from the mouths of women and children for the use of *any* troops, when these troops might be easily removed to regions where there is corn to sell. And I earnestly request once more that they may be so removed.

Very respectfully,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond Va., April 8, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C., :

SIR:—I have the honor to enclose an extract from a letter of Gen. Sam. Jones, to whom I referred your Excellency's communication of the 21st ult. I trust it will be your pleas-

are to comply with the suggestion of Gen. Jones, in view of the facts presented.

With high regard,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

HEAD QRS. DEPT. W. VA.

Dublin, April 2, 1863.

Hon. JAMES A. SEDDON,

Secretary of War:

* * * * *

SIR:—I desire to say that it is impracticable to forage them in this Department at present, I hope very soon to receive a supply of corn from Georgia, and when that is received, I can bring the horses within my Department, and perhaps send them to forage in a part of the country now occupied by the enemy. If Gov. Vance will bear with me a few weeks longer, I can relieve his State of the horses without injury to the service. If the horses are brought into Virginia now, they will probably starve. If they are sent further South they would probably have to go to Georgia before forage could be found in abundance, and by the time they could reach that country, I should want them to start back to Virginia to enter on active service. I therefore respectfully suggest that the horses be allowed to remain a few weeks, not more than two or three, where they are.

* * * * *

With great respect,

Your obedient servant,

(Signed)

SAM. JONES,

Maj. General.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 22, 1863.

Hon. J. A. SEDDON,
Secretary of War:

SIR:—I beg leave to ask your interference in regard to some irregularities connected with the execution of the act of conscription in this State. Maj. Gen. D. H. Hill, Commanding this Department, in his very commendable zeal to fill up the ranks of our army, has virtually superseded the enrolling officers. Numerous complaints are made to me that he arrests men and sends them direct to the army, without allowing the proper officers to pass upon their claims to exemption, as required by the act itself, and the regulations of the Department thereon.

In other instances it is complained that the exemptions furnished by Col. Mallett and his subordinates have been disregarded, and the men forced into service notwithstanding. As a matter coming within my own knowledge, I also beg leave to say that a number of men have been seized by Gen. Hill and conscribed, who were members of a State battalion raised under an act of Congress, by volunteers from counties within or near the enemy's line, where the enrolling officers could not go to do their duty. I respectfully ask that these men should be returned to Captain Whitford, who commands the battalion, and as for other irregularities complained of, I am clearly of opinion, and so request, that the best way would be to comply with the law *strictly in all respects*—that all conscripts should pass through the hands of the proper enrolling officers alone, and the military authorities should not be permitted to interfere with their duties, except simply to render aid when required in making arrests. This course would, I am confident, give greater satisfaction, be much

better for the public good, and is besides what we are entitled to at the hands of the government.

Very respectfully,

Your obedient servant,

(Signed]

Z. B. VANCE. |

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Dec. 21, 1863.

Hon. JAS. A. SEDDON,

Secretary of War :

DEAR SIR : I desire to call your attention to an evil which is inflicting great distress upon the people of this State and contributing largely to the public discontent. I allude to illegal seizures of property and other depredations of an outrageous character by detached bands of troops, chiefly cavalry. The Department, I am sure, can have no idea of the extent and character of this evil. It is enough in many cases to breed a rebellion in a loyal county against the Confederacy, and has actually been the cause of much alienation of feeling in many parts of North-Carolina. It is not my purpose now to give instances and call for punishment of the offenders—that I do to their commanding officers—but to ask if some order or regulation cannot be made for the government of troops on detached service, the severe and unflinching execution of which might not check this stealing, pilfering, burning and sometimes murderous conduct. I give you my word that in North-Carolina it has become a grievance, damnable and not to be borne. If God Almighty had yet in store another plague, worse than all others, which he intended to have let loose on the Egyptians in case Pharoah still hardened his heart, I am sure it must have been a regiment or so of half armed, half disciplined Confederate cavalry! Had they

been turned loose among Pharoah's subjects, with or without an impressment law, he would have become so sensible of the anger of God that he never would have followed the children of Israel to the Red Sea!—No, sir, not an inch!! Cannot officers be reduced to the ranks for permitting this? Cannot a few men be shot for perpetrating these outrages, as an example? Unless something can be done I shall be compelled in some sections to call out my militia and levy actual war against them. I beg your early and earnest attention to this matter.

Very respectfully yours,
(Signed) Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., Jan. 11, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

SIR: I have the honor to acknowledge the receipt of your letter of the 21st ult., and regret exceedingly that the citizens of North-Carolina have been subjected to any annoyance by the ill conduct of Confederate Cavalry. It has been the effort of this Department to restrain all troops in service within proper limits of military discipline; and the uniform practice is, when outrages perpetrated by them have been reported, to require a prompt investigation, with a view to bring the perpetrators before a court under proper charges and specifications. As your communication is general in its terms, and does not implicate any officer or command by name, that rule cannot be enforced in the grievances you mention. It is believed, the Articles of War, and the Regulations, and General Orders from the Adj't and Insp'r Genl's Office, are sufficient to restrain troops from committing dep-

redations upon property and outraging the rights of citizens of the Confederacy. The 32d Article of War punishes any officer who, upon complaint made to him, "refuses or omits to see justice done to the offender or offenders and reparation made to the party or parties injured, as far as part of the offenders pay shall enable him or them, by cashiering or otherwise as a Court Martial shall direct." And the Regulation for the government of the Army and General Orders are in accordance with the Articles of War cited. Any further orders relating to the subject would seem to be supererogatory, since they could not more emphatically forbid or punish disorders and outrages committed by troops. Of course, if the crime committed be cognizable by a civil tribunal, the offender is subject to the demand of the Executive of the State where the act is done.

It is suggested when depredations are committed by troops of the Confederacy, that the names of the perpetrators, designating the commands to which they belong, be communicated to this Department that they may be brought to trial.

I am, sir, very respectfully,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Dec. 29, 1863.

Hon. JAMES A. SEDDON,

Secretary of War :

DEAR SIR:—I have the honor herewith to transmit to you certain Resolutions of the General Assembly of this State, passed at the recent extra session, upon the subject of illegal impressments and the scarcity of provisions, to which I invite your early attention.

There is great reason to believe that the supply of provisions is very limited, and I earnestly request that the government will impress as small quantities as possible within our borders.

Impressing agents, in many instances, act in such manner as to create great dissatisfaction among our people, and I sincerely hope that you will look to their conduct, and issue such instructions as will protect citizens from illegal and unjust annoyance. These agents sometimes assume the right to judge of the quantity which the citizen needs for the use of his family, and impress what they regard as the surplus, thus leaving him without an adequate supply. This crying evil and injustice should be corrected without delay.

Many military officers also, in violation of the laws of Congress, assume the right of impressment.

This evil cannot longer be tolerated, and I invoke your aid in its suppression.

With sentiments of great respect,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., January 4, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—Your letter of the 29th ult., with the resolutions of the Legislature of North-Carolina relative to impressments in that State has been received.

The Department has taken the utmost care by its General

Orders, and by its instructions in writing and otherwise, to mitigate as far as practicable the evils consequent upon the execution of the law relative to impressments. These orders provide that "necessary supplies which any person may have for the consumption of himself, his family, employees, slaves, or to carry on his ordinary mechanical, manufacturing or agricultural employments, shall not be impressed, and, until further orders, which will not be given unless under imperative exigencies for the supply of the army, not to impress necessities of subsistence to man, owned by producers *in transitu* to market, or after arrival at market, unless retained an unreasonable time from sale to consumers."

The 7th section of the act of Congress of the 26th March last, which has been published as a part of the instructions, requires that the supplies to be exempt as family supplies shall be ascertained by appraisers, and that the judgment of the appraisers is to be conclusive on the impressing officer. Each citizen who claims to hold the property impressed for his family supply, is entitled to claim the benefit of an appraisal, and to designate one of the appraisers, who shall act with an appraiser to be appointed by the impressing officer, and who is entitled to aid in the selection of an umpire, in case of their disagreement.

The Department has enjoined upon the Commissary Department, that the powers entrusted to it should be employed with discrimination and care, and that all the directions of the act of Congress and of this Department for the execution of the act should be scrupulously fulfilled. This Department is constantly employed in correcting irregularities in the execution of these regulations, and the 11th section of the act furnishes a remedy to every citizen aggrieved.

In the report from this Department which has been submitted to Congress, a copy of which is sent to your Excellency with this letter, you will find a statement of the difficulties under which the government labors in providing for the subsistence of the army, and how much of the evils complained of is the result of inexorable necessity. The Depart-

ment has heretofore, and will in future exert itself to confine these evils within the exact limits of that necessity.

Very respectfully,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Feb. 27, 1864.

Hon. JAS. A. SEDDON,
Secretary of War:

DEAR SIR: Col. C. F. M. Garnett Commissioner of Rail Roads, has served a notice of impressment on Col. R. H. Cowan, President of the W. C. and R. Rail Road, in this State, for the purpose of seizing ten miles of the iron to be applied to the repairing of the W. and Manchester road. By reference to certain certificates and letters placed in Col. Garnett's hands, you will see that great objections exist to this course by reason of the vital importance of this road to Wilmington and its defence. I beg to add my own testimony in corroboration of all thus said.

Should these representations prove unavailing to prevent the destruction of this road, I have to inform you that every pound of the iron, and in fact the entire road, is mortgaged to the State of North-Carolina for money due it, and I cannot consent to the destruction of the road and the State's security at once, until I am satisfied the necessity is more imperative than it now appears to be.

I beg to call your attention to a copy of a letter enclosed from Col. Cowan on this subject.

Very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., March 17, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.,:

SIR: I have received your letter of the 27th ult., and regret to find there is any opposition to the appropriation of the iron of the Wilmington, Charlotte and Rutherford Railroad, for the use of the Confederate States. The removal of the iron had been duly considered by me, and I should not have sanctioned it had I not considered its use on other roads of more vital importance to the Confederacy.

The removal of the iron will be suspended for further investigation, but there are other roads in your State from which efforts will be made to secure iron, and I hope you will give all the aid in your power to the Confederate Government in this important matter.

My information derived from all the officers having control of Railroad transportation, is, that the condition of the principal roads on which we mainly depend for our supplies is very bad, and the necessity for iron to repair them at an early day is imperative. The state of the roads is daily growing worse and their wants more urgent.

Very respectfully,

Your ob't servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH CAROLINA,
Executive Department,
Raleigh, Feb. 29, 1864.

To C. G. MEMMINGER,
Secretary of Treasury,
Richmond, Va.;

DEAR SIR: Upon a recent visit to the county of Wilkes, in this State, I was informed that a number of inoffensive citizens in that and the adjacent counties, had been robbed of their property and effects by the 56th Regt. N. C. T., employed there for the purpose of arresting deserters. It has occurred to me that some compensation should be made to these people for the losses they have sustained, in many cases a large part of their property having been taken away. And the mode I propose is to appoint a Commissioner or Commissioners in the region where the depredations have been committed, and ascertain the loss of each individual and credit the amount on his current taxes. Should this proposition meet your views and the measure be carried into effect promptly, I feel satisfied it will go far to compose the dissatisfaction of my people who have suffered so severely in that section, and bring to the support of the government a large class of persons who think and feel they are out of the pale of its protection.

Your early consideration of this measure will enable me to effect much in the restoration of confidence amongst the people where its benefits are to be received.

I am, very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

TREASURY DEPARTMENT, C. S. A.,
Richmond, March 8, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.:

SIR: Your letter of 29th ult., advising of certain depredations upon citizens of Wilkes County, by Confederate soldiers, and proposing a remedy therefor by deductions from the tax, &c., is received and has been referred to the War Department—the matter properly belonging to that Department.

Very respectfully,

Your ob't servant,

C. G. MEMMINGER,
Secretary of Treasury.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., March 8, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

SIR: Your letter of the 29th ult., addressed to the Secretary of the Treasury, proposing that a commissioner be appointed to enquire of the depredations committed by the 56th Regt. of the North-Carolina troops, and to allow the amount of loss sustained by any citizen to be credited on the claims of the Treasury for taxes, has been referred by him to this department "for consideration and reply." The only reply this department can make is, that it has no authority to comply with the terms of the proposition. All that this depart-

ment can do is to direct an inquiry to be made for the purpose of ascertaining the persons who have committed the injuries and to control their pay and allowances, for the purpose of affording compensation, if they belong to the service.

Very respectfully,

Your ob't servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,

Executive Department,

Raleigh, March 21, 1864.

Hon. JAMES A. SEDDON,

Secretary of War :

DEAR SIR: A large lot of Artillery Horses, from Longstreet's army, under the command of Lt. J. W. Boon, are now in Burke County, N. C., impressing corn and eating out the country. Large sums of money have been appropriated by that county and Agents sent to South-Carolina, to buy corn to keep the poor from starvation. If these men and horses remain there, actual starvation to many of the women and children must ensue.

Please remove them South to where corn is more abundant.

Yours, most respectfully,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., March 26, 1864.

His Excellency, L. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR: I regret to learn from your letter of the 21st inst., of the necessity for the impressment of corn in Burke County, N. C., to sustain the artillery horses of Gen. Longstreet's command, and that such impressments may cause inconvenience and perhaps some suffering to the people of the county. Gen. Longstreet, however, I know from recent communication with his chief Quarter-Master, has directed essential supplies to be left in all cases, and it is certain that the artillery cannot with safety be removed to a greater distance. Some compensation for the loss, it is hoped, will be found by the people of the county in the reflection that to the presence of Gen. Longstreet's forces, to which this artillery is essential, is due their protection from greater ills.

Very respectfully,

Your ob't servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 18, 1864.

His Excellency, JEFFERSON DAVIS:

SIR:—I enclose you a copy of a letter from an entirely reliable source in Wilkes county, North-Carolina. It is a sample of many I am daily receiving, and about which I have

lately complained to the Secretary of War without effect. Is it strange that disaffection to the government should be engendered by such conduct?

I can only say, sir, that if no steps on the part of the Confederate authorities are taken to protect our citizens from illegal impressments of the kind, I shall be compelled to take such measures myself as may be in my power for that purpose.

Very respectfully,

Your obedient serv't,

Z. B. VANCE.

OFFICIAL LETTERS—CONSCRIPTION.

—
STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Oct. 10, 1862.

Maj. MALLETT:

DEAR SIR:—Complaints are made to me every day that the men are not allowed to select their regiments. This is in violation of Gen. Martin's order and is producing the greatest dissatisfaction. I thought it so important that I mentioned the matter to the President when in Richmond—he approved the suggestion and said it might be done.

I hope, therefore, you will do so in future. The men come up relying on the published order of Gen. Martin, and it is an outrage to deceive them in this way.

I desire to sustain the Confederate Government with all my power, but certainly don't intend to assist it in duping the soldiers in defiance of its own published orders.

Very respectfully yours, &c.,
(Signed) Z. B. VANCE.

—
HEAD-QUARTERS CAMP HOLMES,
Oct. 10, 1862.

*To His Excellency, Z. B. VANCE,
Governor of North-Carolina:*

GOVERNOR:—Your letter of to-day, to Maj. Mallett, has been handed to me as commandant of the Camp in his

absence. In reply, I have the honor to transmit to you a copy of telegram received from the Secretary of War, dated Oct. 3d, which directs Major Mallett to send *all conscripts* to Gen. French, at Petersburg, to fill up the Brigades from North-Carolina under his command. The Commandant of this post has always been anxious to gratify the conscripts by allowing them the choice of regiments; but in some instances regiments have already been filled, and in others the authorities have deemed it of the highest importance to reinforce with conscripts certain regiments first. Such seems at present to be the case. The Secretary deems it of vital importance to strengthen immediately the command in and near Petersburg.

The conscripts are allowed to choose any regiment in Gen. French's command, and as the Commandant here is directed to send *all* to that command for the present, he is allowing the men choice as far as practicable.

The undersigned feels no hesitation in expressing the great desire of Maj. Mallett to send the men to the regiments to which they desire to be assigned. Many, if not most of the men express themselves perfectly satisfied with the choice of some regiment in this command. It will soon be filled and we can resume the plan of sending them wherever they desire, provided the regiment has not been filled.

Acknowledging the very great assistance received from your Excellency in the collection of conscripts, and hoping that this explanation may be sufficient, or that the matter can be satisfactorily arranged, I have the honor to be, with much respect,

Your Excellency's ob't serv't,

JAS. C. McRAE,

Capt. and A. A. G. Comd'g.

[*Copy of Telegram.*]

Richmond Oct. 3, 1862.

Major P. MALLETT :

Send forward your conscripts from both camps as rapidly as possible to Gen. French, at Petersburg, to be placed in Pettigrew and Daniel's Brigades, and the two (?) North-Carolina Regiments. My object is to fill them immediately to their maximum.

Acknowledge the receipt of this order by telegraph and state the probable number you can send on.

(Signed)

GEO. W. RANDOLPH,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Oct. 10, 1862.

Hon. G. W. RANDOLPH,

Secretary of War :

DEAR SIR:—Allow me to call your attention to the subject of disposing of the conscripts in this State. When I entered upon the duties of my office, I found the thing at quite a low ebb—few ever coming into camp—and Maj. Mallett found the greatest difficulty in hunting them up. I immediately took the matter into my own hands—issued a proclamation and orders to my Militia officers and procured Gen. Martin to issue an order promising them all that they might choose their regiments if not already filled. The good effect of this was instantly manifest, the number coming in was trebled, and a cheerful spirit of alacrity prevailed everywhere. I mentioned the matter to the President in your presence and

understood it to be approved by both, and yet on my return home I find Maj. Mallett has received orders to send all the conscripts to certain brigades, without regard to their wishes or to the promises made them by a Confederate General. This has produced the greatest dissatisfaction, and rightly too. What the particular exigencies of the service are I do not know, they must be great indeed to justify bad faith towards the soldiers on the part of the government. If such is to be the policy, as I do not wish to become a party to such transactions, I shall countermand the orders issued to my militia officers and turn the whole over again to Maj. Mallett and leave him to hunt up the conscripts as best he can.

Allow me to say generally that I think the Department commits a serious error in declining to receive the advice of any body save the General in command of the department. With the management of the army proper I shall of course offer no advice, not pretending to be a military man; but in regard to such political movements as secure most effectually the support of the people in the execution of the conscript law, I do claim that I ought to be heard. In this respect I might safely assert of myself that which after all amounts to not much, that I know more than all the West Pointers in the service. And yet, so far as I am aware, no one suggestion of mine or recommendation has received the approval of the department. So be it. Though the responsibility rests not with me, yet, as I and my State are to suffer any evil consequences that may follow, I feel it my duty to write you fully and frankly in regard to all matters affecting North-Carolina.

I am, sir, most respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Oct. 25, 1862.

His Excellency, PRESIDENT DAVIS:

DEAR SIR:—When in Richmond I had the honor to call your attention, in the presence of Mr. Randolph, to the subject of allowing the conscripts the privilege of selecting the regiments to which they should go. I understood you and the Secretary both to assent to it willingly.

A few days after my return home, therefore, I was much surprised and grieved to find an order coming from the Secretary to Major Mallett to disregard an order to this effect from Brig. Gen'l Martin, and to place all of them in certain Brigades under Gen. French. I immediately addressed a letter to Mr. Randolph protesting against it, and giving my reasons for so doing. To this letter, after the lapse of two weeks, I have received no reply. Last week about one hundred men were brought into camp from one county above, from a region somewhat lukewarm, who had been got to come cheerfully, under the solemn promise made them by my enrolling officer that they should be allowed to join any regiment they desired, according to the published order. Under the circumstances Gen. Martin said they might yet have their choice—started them accordingly, and wrote to Gen. French, begging his consent to the arrangement. He refused, of course, and according to a note received from him, the men were stopped at Petersburg and distributed equally to certain regiments as quarter master's stores or any other chattel property, alleging that, by not coming in sooner, they had forfeited all claims to consideration.

Of the shortsightedness and inhumanity of this harsh course towards our people I shall offer no comment. I wish not only to ask that a more liberal policy may be adopted, but to make it the occasion of informing you also of a few things of a political nature, which you ought to have.

The people of this State have ever been eminently conservative, and jealous of their political rights. The transition from their former opinions anterior to our troubles to a state of revolution and war, was a sudden and very extraordinary one. Prior to Lincoln's proclamation the election of delegates to our proposed Convention exhibited a popular majority of upwards of 30,000 against secession for existing causes. The late election, after sixteen months of war and membership with the Confederacy, show conclusively that the original advocates of secession no longer hold the ear of our people. Without the warm and ardent support of the old Union men, North-Carolina could not so promptly and generously have been brought to the support of the seceding States, and without that same influence constantly and unremittingly given, the present status could not be maintained forty-eight hours. *These are facts.* I allude to them, not to remind you of my heretofore political differences, (which I earnestly hope are buried in the graves of our gallant countrymen,) but simply to give you information.

The corollary to be deduced is briefly this: that the opinions and advice of the old Union leaders must be heeded with regard to the government of affairs in North-Carolina, or the worse consequences may ensue. I am candid with you for the cause's sake. I believe sir, most sincerely, that the conscript law could not have been executed by a man of different antecedents, without outbreaks among our people. And now, with all the popularity with which I came into office, it will be exceedingly difficult for me to execute it under your recent call, with all the assistance you can afford me. If, on the contrary, West Point Generals, who know much less of human nature than I do of military service, are to ride rough-shod over the people, drag them from their homes, and assign them, or rather *consign* them to strange regiments and strange commanders, without regard to their wishes or feelings, I must be compelled to decline undertaking a task which will certainly fail. These conscripts *are* entitled to consideration. They comprise a number of the best men in

their communities, whom indispensable business, large and helpless families, poverty and distress, in a thousand shapes, have combined to keep at home until the last moment. In spite of all the softening I could give to the law, and all the appeals that could be made to their patriotism, much discontent has grown up, and now the waters of insubordination begin to surge more angrily than ever, as the extended law goes into effect. Many openly declare they want not another conscript to leave the State until provision is made for her own defence. Others say it will not leave labor sufficient to support the women and children, and therefore it must not be executed. Thousands are flying from our eastern counties, with their slaves, to the centre and west, to devour the very short crops, and increase the prospect of starvation. Gov. Letcher is threatening to deprive the State of a contract we have for procuring salt in Virginia, and when the enemy secures Wilmington (which he no doubt will do when the pestilence abates) we shall have no assurance of obtaining it from any other source, hence I am importuned by many to defend our own coast myself. You see the difficulties that beset me. But through them all I have endeavored and shall endeavor to hold my course straight forward for the common good. It is disheartening, however, to find that I am thwarted in so small a matter as this, which is yet a great one to the conscript. I have thus spoken candidly and explicitly. I beg that you will not in any matter misunderstand me, or fail to appreciate my motives. I trust that, whether on the field or in the council, I have established my claim to respect and confidence. I can do much towards increasing our armies, if properly aided by the War Department. When the sowing of the wheat crop is completed, fifteen or twenty thousand men can be got out in a short time, especially if an assurance can be given that an adequate proportion will be sent to the defence of our own coast and suffering people. I should also like to know what our sister States are doing in support of the conscript law, as a very general impression prevails that this State is doing vastly more than her share.

A course of justice and fair treatment will do more than all besides in bringing our entire able bodied population into the field.

Earnestly trusting that my representation of things in North-Carolina may enable you to do that which is for the best and will most advance the great cause for which the nation is suffering and bleeding,

I remain, with the highest respect,

Your obedient servant,

(Signed)

Z. B. VANCE.

RICHMOND, Nov. 1, 1862.

To his Excellency, GOVERNOR VANCE,
Raleigh, N. C.;

DEAR SIR:—I have the honor to acknowledge yours of the 25th ult., and regret the disappointment to which some of the recruits of North-Carolina have been subjected. I concur with you as to the policy of allowing the conscripts, as far as the state of the service will permit, to select the companies and regiments in which they were to serve. The rights secured by law to the volunteer to select his own company was lost, it is true, by enrolment; but the policy was so obvious of associating men together who would best harmonize with each other, that it was my purpose to continue the privilege beyond the limit fixed by the law.

The danger to the coast of North-Carolina, and our inability to draw troops from the army of N. Virginia, rendered it proper that the greatest exertion should be made immediately to fill up the regiments in Gen. French's command; but this did not interfere with allowing the conscripts to select among those regiments the one to which they would be assigned, so long as vacancies existed in the companies chosen, and that I expected would have been done. I will send your

letter to the War Department with a copy of this reply to you, and hope for the future there will be no ground for dissatisfaction, and that as far as feasible the disappointments to which you refer may be corrected by transfer.

I feel grateful to you for the cordial manner in which you have sustained every proposition connected with the public defence, and trust that there will always be such co-intelligence and accordance as will enable us to co-operate for the public good.

The conscript act has not been popular anywhere out of the army. There, as you are aware, it serves to check the discontent which resulted from retaining the twelve months men beyond the term of their original engagement, and was fairly regarded as a measure equitably to distribute the burthen of public defence; but the State authorities have nowhere offered any opposition to its execution, or withheld their aid, except in the State of Georgia, and so far as the Cadets of the Military Institute are concerned in the State of Virginia.

I shall endeavor, by judicial decision, to settle the questions raised in those two States, and in the mean time have been cheered by the evidence of a popular sentiment which supports any measure necessary to protect our country and secure our political independence.

Like yourself, I have hoped that the party distinctions which existed at a former time would be buried in the graves of the gallant men who have fallen in the defence of their birthright, and that we should all, as a band of brothers, strike for the inheritance our fathers left us.

With sincere regard, I am yours respectfully and truly.

Your's,

JEFFERSON DAVIS.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Nov. 12, 1862.

His Excellency, PRESIDENT DAVIS:

MY DEAR SIR:—Will you do me the favor to read the enclosed letter? It is from a highly intelligent and patriotic gentleman in the mountains of North-Carolina and gives a touching description of things in that region about which I spoke to you when in Richmond in regard to the propriety of exempting it from any further call.

The greater portion thereof I am convinced would form a proper object for the exercise of the discretion vested in you by the law. Should you not think so, I would be glad to be allowed the privilege of receiving all such as organized companies for the defence of our coast this winter.

Very respectfully,

(Signed)

Z. B. VANCE.

ADJ't AND INSP'R GEN'S OFFICE,
Richmond, Dec. 18, 1862.

To His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—The pressure of public business has prevented an earlier reply to your letter of the 8th inst., addressed to the Secretary of War.

The Secretary considers that he has no power under the conscript laws to comply with your suggestions; and that it would be better if the conscripts at Raleigh were distributed among the North-Carolina Regiments, where they could render efficient service. If formed into a separate regiment,

they would only have the value of *new levies*, which, as you know, are liable to lose confidence in action.

I may add that I don't see where Col. Mallett can obtain *trained* officers for a regiment of conscripts—and no other officers will answer; but if he can obtain any such, it would be well to use them as enrolling officers, and thus supply his requisitions upon this office.

Under all the circumstances, it has been considered best to refer your letter to Gen. G. W. Smith, to carry out these suggestions; and he has accordingly been authorized to call on Maj. Mallett for conscripts for the purpose indicated.

I am, sir, very respectfully,

Your ob't servant,

S. COOPER,

Adj't and Insp. Gen.

CONFEDERATE STATES OF AMERICA,
Executive Department,
Richmond, Va., Feb. 12, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—The President would have himself replied to your letter of the 2d inst., but has been, for several days, incapacitated for business by illness, which keeps him confined to his room.

He directs me to express his happiness upon receiving your expressions of confidence in Gen. G. W. Smith, and of satisfaction with his course in North-Carolina. Gen. Smith's return to his Head Quarters in this City, from the field, was for considerations not connected with any dissatisfaction on the part of the administration, nor because of any design to remove him from his present command.

Gen. D. H. Hill is now in North-Carolina, and though in ill health, it is hoped that he will be able to serve his country in a command in your State.

I have the honor to be, Governor,

Your obedient servant,

BURTON N. HARRISON,

Private Secretary.

STATE OF NORTH-CAROLINA,

Executive Department,

Raleigh, March 20, 1863.

Col. T. P. AUGUST,

Commanding Conscripts,

Raleigh, N. C.;

COLONEL:—I desire to have an understanding with the War Department in regard to the conscription of State officers. Applications are made to me almost every day to apply for the exemption or detail of such officers, and it is proper that the matter should be defined. Zealous as I have been and continue to be in the enforcement of this law, I cannot permit my own officers to be conscribed. The ground I shall assume is, that all State officers and employees necessary to the operation of this government—of which necessity I must judge—shall not be interfered with by the enrolling officers, and any attempt to arrest such men will be resisted.

This I deem not only necessary to the due administration of the government, but due to the rights and dignity of the sovereign State over whose destinies I have the honor to preside. If not authorized to decide in the premises yourself, I respectfully request that you lay the matter before the War Department.

Very respectfully,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
Bureau of Conscription,
Richmond, Va., March 25, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—Your letter to Col. August of the 20th inst. has been referred to this Bureau, and I regret that circumstances have arisen impairing that harmony necessary for a proper execution of the law of conscription.

So far from opposition we have calculated on your assistance in this matter, and I had already written to the Commandant of Conscripts for North-Carolina, "that whenever the wishes of his Excellency, the Governor, can be accorded with, without clear infraction of law, it is desirable so to do." The law exempts Judicial and Executive officers of State governments, except those liable to militia duty. This you will readily perceive must be the rule of guidance for the agents of this Bureau, and there are no means short of supernatural power for them to know, outside of the law, of such employees your Excellency wishes to be exempted. Hence forbearance is respectfully asked until reference can be had with this Bureau, with which you are cordially invited to correspond, believing that between us of the same State no difference can occur in such matters, the legality of which is left to your judgment.

Col. Mallett has been ordered to relieve Col. August in his district as Commandant of Conscripts in North-Carolina.

I am, sir, very respectfully,

Your obedient servant,

G. J. RAINS,
Brig. General and Supt.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, March 31, 1863.

Brig. Gen. G. J. RAINS,
Bureau of Conscription,
Richmond, Va.;

GENERAL:—Your letter of the 25th inst. is to hand, asking my “forbearance” in reference to the conscription of certain officers, and inviting my correspondence in reference thereto. I avail myself of that invitation to make myself understood in the matter. You say that you have calculated on my assistance instead of my opposition in this matter. You may so calculate with perfect confidence. The fact that the Consript law has been more faithfully executed in North-Carolina than in any other State in the Confederacy, and that no other Southern Executive (so far as I am aware) has used the whole power of the State militia to execute it, might be taken as an earnest of my intention to sustain the Government, so far as it may be rightfully done. But I cannot go beyond this. Though heretofore I have not belonged to that class of politicians who made the “night (and day) hideous” with cries for *State rights*, and was rather accused of consolidation, yet I am not quite willing to see the State of North-Carolina in effect blotted from the map and her government absolved by the conscription of her officers. The clause of the law quoted by you can easily be made to effect that, for the militia law of the State expressly provides that in “case of invasion or insurrection, *no person* shall be exempt from duty,” of course then *every person* is liable to conscription. The Governor is Commander-in-Chief and all officers of the militia are of course liable to militia duty and therefore to conscription also. You are already enrolling our magistrates who compose our Courts of Pleas and Quarter Sessions, lay our taxes, assess property for taxation, provide for the poor and preserve the peace generally, and with them their executive officers—

the constables, also the police officers of our cities and corporations. Now, sir, after these and the militia officers have been taken by the Confederacy, will you please to inform me what remains of the boasted *sovereignty* of the States? Do not reply by saying you have not enrolled the militia officers—you claim the right to do it and *may* undertake it at any time. God forbid that the rights and honor and the existence itself of the State should rest *only* upon the grace and mercy of a Bureau of Conscription. The rights of the State certainly rest upon a more solid basis than this. You also say that there are no means short of supernatural power by which you can know of the officers and employees of the State, to which my letter to Col. August referred outside of the law. That may be. In fact I do not know that it is required of you to know what officers are necessary to the ordinary operations of the State government. But it is certainly the business of the Chief Magistrate of the State to know, and it is especially his duty under the constitution to see that they are not interfered with in the discharge of their appropriate functions.

I cannot, therefore, recede from the position before assumed, that it is my duty to resist the conscription of all State officers and agents whose services are necessary to the proper and due administration of the affairs of the State, and of which necessity her authorities must of course be the judges.—Neither can the claim, plain and obvious as it is, be permitted to rest upon the grace of Congress as exemplified in the Exemption Bill, or the discretion and good will of those entrusted with the execution of the law, but upon those high and inalienable rights which by the genius of our government are deemed inherent in and inseparable from the sovereign character of the State. If it is the intention of the Confederate authorities to carry the execution of the law of conscription beyond this, I should be glad to be so informed at as early a day as possible. This city is to be stripped of its police officers to-morrow and the magistrates of many of the counties are already ordered into camp, and I desire the

question settled. Assuring you of my desire that harmony may continue to exist as heretofore, and of my great desire to assist in attaining an independence by any possible means in the power of the State of North-Carolina consistent with the preservation of liberty itself,

I am, General, very sincerely and respectfully, yours,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
Bureau of Conscription,
Richmond, Va., Sept. 11, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

GOVERNOR:—I have the honor to acknowledge your letter of the 31st March last, and to explain your views it was laid before the Secretary of War.

He returned it to me with remark that it was read with pain and regret, and directs me to say that the only question is whether the Conscription Law as enacted by Congress is to be executed according to its plain import, and that this Bureau has no authority to modify or dispose with, nor can it recognize such right or discretion in State authority.

The subject is now in abeyance with the Honorable Members from North-Carolina of both Senate and House, and I think some modification of the law will be passed.

I have the honor to be, Governor,

Very respectfully,

Your most ob't servant,

G. J. RAINS,
Brig. Gen., Supt.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, March. 21, 1863.

His Excellency, PRESIDENT DAVIS :

SIR:—I have this day addressed a letter to Gen. Rains, Chief of Bureau of Conscription, in regard to the enrolling of certain State officers, but as the case is urgent and may assume important proportions, I have thought it best to address you directly and beg your attention thereon at as early a moment as your heavy duties may permit.

The extreme rigour, and I am proud to be able to add *good faith*, with which the conscript law has been executed in North-Carolina, has stripped it so bare of its laboring and official population as to render its further operation a matter of anxiety in various respects. In addition to sweeping off a large class whose labor was, I fear, absolutely necessary to the existence of the women and children left behind, the hand of conscription has at length laid hold upon a class of officials without whose aid the order and well-being of society could not be preserved nor the execution of the laws enforced, and whose conscription is insulting to the dignity as it is certainly a violation of the rights and sovereignty of the State. Having heretofore exerted the utmost powers with which I am entrusted, and even exceeded them, according to a recent decision of the Chief Justice of the State, in the execution of this law, at this point I deem it my duty not only to pause, but to protest against its enforcement. In my letter to Gen. Rains I assumed the position that the Confederate authorities should not conscribe any officers or agents of the State whose services were necessary to the due administration of the government, and that the State authorities—not the Confederate—must judge of the necessity. In this class I should certainly place Justices of the Peace, Constables, and the Police organizations of our towns and cities. There being no attempt made to arrest the officers of the militia, I shall

not urge as to them, though I understand the right is claimed under the law to conscribe them.

The exemption bill of October 11th, 1862, provides that the Executive and Judicial officers of the State shall be exempted, except such as may, by State laws, be subject to militia duty. This would render every able-bodied man in the State liable to conscription, as our laws expressly provide that in cases of invasion or insurrection *no person* shall be exempt whatsoever. If this construction prevail you will perceive that it is in the power of the War Department to abolish the State Government by a very simple process. But, taking it for granted that such construction is not intended, I beg leave to say that the present proceedings of the Bureau go very far toward it. I need not inform you of the character and duties of the magistracy; you cannot but be aware of their importance. I will only say in brief that in addition to their being conservators of the peace generally, they constitute our Courts of Pleas and Quarter Sessions, and have jurisdiction over a far more extensive and, in many respects, more important range of subjects than the Superior Courts. In fact the Superior Courts cannot be held without them. They lay more than half the taxes of the State, assess all the property for taxation, provide for the poor, (now a doubly important function,) and, in many cases, the law requires a certain number to be present to render their proceedings valid. The constable is the sheriff of the magistrate's court and as absolutely necessary to the community as the sheriff himself, since our sheriff can be compelled to execute no process except those addressed to him by a Court of Record. It is no answer to all this to say that we have more Justices than are actually necessary, and that *some* might be dispensed with. The Legislature of the sovereign State of North-Carolina recommended their appointment to the Executive according to the forms of the constitution, and it is to be presumed they deemed them all necessary, and no one has the right to say otherwise. The municipal officers present, if possible, a still stronger case. The mayor and police of this

city have been enrolled and ordered into camp, which of course abolishes the government of the corporation at once, and turns over the inhabitants to a state of lawlessness and anarchy. With the magistracy, the militia and the municipal officers of our incorporated towns, constables and such like officers of the State, swept into a camp of instruction, I am at a loss to know what would be left of the power or sovereignty of this State or any other? So obvious is the great damage and disparagement which this lattitudinous construction of the law could work against the States, that I cannot believe its framers so intended it, and, with all due respect, I doubt the wisdom and policy of the War Department in urging it so far. Having made no question of its constitutionality and interposed no obstacle to its faithful execution, but on the contrary acquiesced in it as a great measure of necessity, and assisted with zeal in its enforcement, I am content now to state my opinions simply upon a fair construction of its terms, and I am quite confident that your sense of justice will not fail to perceive the weighty reasons of comity, policy and respect for States' rights, the great elementary doctrine of our revolution, which admonish you of the impropriety of alarming the jealousy of the States, exciting the murmurs of the people and crippling the security of the government by urging a few officers, who could do little towards increasing the ranks and officering of the army, but who, as a part of the government, are deemed necessary at home.

Soliciting again your earliest convenient answer, and begging you to accept assurances of my highest consideration and esteem,

I am, sir, very truly,

Your obt. servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 22, 1863.

Gen. D. H. HILL,
Goldsboro', N. C.:

DEAR SIR:—The papers in relation to the seizure of horses in Moore and Randolph by Lieut. Pugh, has been received with endorsements, &c.

The explanations are very unsatisfactory and disingenuous. It is exceedingly strange that 15 or 20 horses should be taken, and the officers not know who they were taken from or who they belonged to! This being so, in all conscience how did he know them to be disloyal. What right had Lieut. Pugh to plunder the citizens? By whose authority did he undertake to try these people and decide upon their loyalty, and proceed to confiscate their property? And more especially, who authorized him to burn the still-houses of the citizens? I am sure I did not, neither did Gen. Smith, who sent him to me? I think, according to his own confessions, he has made out a case sufficient for him to be dismissed the service. I don't ask this, however, but only that the horses may be returned to their owners or paid for. I have no right, however, to waive any claim which these men may have against the government for damages for their houses burnt.

Very respectfully and truly yours,

Z. B. VANCE.

CONSCRIPT OFFICE,
Camp Holmes, May 9, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina :

SIR:—I have the honor to enclose herewith copy of instructions received from the Bureau of Conscription this morning.

His Excellency's attention is respectfully invited to the same, and requested to furnish this office with a list of such officers as he may claim to have exempted for the due administration of the government and laws thereof.

I have also the honor to acknowledge the receipt of his Excellency's communication of the 7th inst. relative to the claims of conscripts from Henderson, and beg respectfully to inform him that their cases have had my attention—two discharged and one allowed a furlough of 30 days to present his claim to the Enrolling Officer of his district in proper form.

I am, Governor,

With high regard,

Your obedient servant,

PETER MALLET, *Col.*,

Comdt. of Conscripts for N. C.

CONFEDERATE STATES OF AMERICA,
Bureau of Conscription,
Richmond, Va., May 6, 1863.

Col. PETER MALLET,

Commandant of Conscripts,

Raleigh, N. C.;

SIR:—I am directed by the Superintendent to inform you that an act of Congress, approved May 1st, 1863, exempts, in addition to those State officers already exempted by law—

“All State officers whom the Governor of any State may claim to have exempted for the due administration of the government and laws thereof; but this exemption shall not continue in any State after the adjournment of the next regular session of its Legislature, unless such Legislature shall, by law, exempt them from military duty in the Provisional Army of the Confederate States.”

You will therefore confer with the Governor of North-Carolina, that this act may be carried into effect.

I am, sir, very respectfully,

Your obedient servant.

(Signed)

THOMAS GOLDTHWAITE,

A. A. A. G.

[Official.]

J. C. PEIRCE, *Adjutant.*

[For the Governor's information.]

CONSCRIPT OFFICE,

Raleigh, N. C., March 22, 1864.

His Excellency, Z. B. VANCE,

Governor of North-Carolina:

Raleigh, N. C.,

GOVERNOR:—I have the honor to acknowledge the receipt of the communication of F. E. Shober, in relation to David Mahaley, of Rowan county, referred to this office by you.

Mahaley was assigned to the 57th N. C. T. before it was intimated to me or to the Comdt. of Camp Holmes, that he had been discharged by Judge Pearson, upon "writ of *habeas corpus*." No such writ was ever served upon me, nor, so far as I am aware, upon any of my officers. An application for Mahaley's discharge, heretofore made, has been forwarded to the Bureau of Conscription for action.

I beg leave to deny, emphatically, that Mahaley was "hurried off" to the army with "indecent haste." He was sent forward in regular course of assignment. There is no truth whatever in the statement that he was "hurried off" &c. Mr. Shober's is respectfully returned herewith,

I am, Governor,

(Signed)

Very respectfully, &c.,

PETER MALLETT,

Comdt. of Cons. N. C.

[Official.]

E. J. HARDIN, *Adjt.*

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 11, 1864.

Hon. JAMES A. SEDDON,
Secretary of War:

SIR:—I beg leave again to call your earnest attention to the importance of suspending the execution of the conscript law in the mountain counties of Western North-Carolina.

They are filled with tories and deserters, burning, robbing and murdering: they have been robbed and eaten out by Longstreet's command, and have lost their crops by being in the field nearly all the time trying to drive back the enemy. Now that Longstreet's command is removed, their condition will be altogether wretched, and hundreds will go to the enemy for protection and bread.

Please consider their condition, and relieve them if possible.

Yours, &c.,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., April 23, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.,:

SIR:—I have received your letter of the 11th inst. calling attention to the importance of suspending the execution of the conscript law in the mountain counties of Western North-Carolina.

In reply, I have the honor to say that grave doubt is entertained by the Department of the expediency of such appa-

rent yielding to the disaffected classes which are said by your Excellency to exist in those districts, and in this view the President, to whom your communication was submitted, concurs. It is hoped that the organization of the Reserve Forces will, when brought into unity of action with the active army, give defence, and, without interfering with agricultural pursuits, afford a source of security.

Very respectfully,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 16, 1864.

Hon. JAS. A. SEDDON,
Secretary of War:

DEAR SIR:—Permit me to express the hope that you will suspend, for the present at least, the enrollment and conscription of the State Reserves in North-Carolina from 17 to 18 and from 45 to 50 years. Their enrollment now, with the present prospect of their being called to the field from their crops, causes the most general consternation and gloom. I have no hesitation in assuring you that the partial abstraction even of these men from their crops at any time between this and August would be followed by the most distressing consequences. In addition to these considerations, I beg leave to remind you that the authorities of this State would be left powerless, without the shadow of a military organization to enforce obedience to law or respect. Having no second class militia, as most of the States have, I presume it cannot be the intention of the Confederate Government to reduce a sovereign State to this dangerous and humiliating

condition. Such a course would be utterly at war with the genius of our new government, and repugnant to all the professions of the administration.

Our Legislature will convene again in the latter part of May, when I have no doubt steps will be taken to provide such a military force as the exhaustion of the country will allow. Till that time, I insist that you leave the present organization untouched. In the mean time the Home Guards, now thoroughly organized and pretty well officered, are entirely at your service, in case of emergency.

Very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 11, 1864.

Col. PETER MALLETT,

Comdg. Conscripts for N. C.;

DEAR SIR:—Your favor of the 30th ult. requiring me to furnish you with a list of the different classes of officers I claim as exempt from conscription, has, in consequence of my absence from the City for several days, been just received. I am guided in my claim of exemptions for State Officers by the act of Assembly passed at the late extra session. The following is the list embraced in that act:

All Justices of the Peace whose appointment were made previous to the 11th May, 1863, County Trustees, County Solicitors, Registers, Tax Collectors, one Deputy Sheriff in each county where there is no Tax Collectors, Coroners, Constable who entered into bonds previous to the 11th May, 1863, or their successors in office, one Deputy Clerk for each Court requiring it, one County Commissioner for each county for

distributing money and provisions amongst soldiers' families, Agents appointed under an act of Assembly for any duty, commissioned officers of the Militia of this State and commissioned officers of the Home Guard, Mayors and Police of Raleigh, Wilmington, Salisbury, Charlotte, Fayetteville and Goldsboro', Councillors of State, Board of Internal Improvements and Literary Board, and employees of the State government in the different Departments. This list is expressed to be in addition to the State officers exempted by the act of Congress passed October 11th, 1862, who are of course now claimed also.

Very respectfully,

Your obedient servant,

(Signed)

Z. B. VANCE.

OFFICIAL LETTERS—EXECUTION OF THE LAWS.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Nov. 11, 1862.

His Excellency, JEFFERSON DAVIS,
President of the Confederate States :

DEAR SIR:—By the recent expedition of our troops, by the order of Gen. French, into Eastern North-Carolina, some forty persons were arrested on suspicion of disloyalty and sent up to Salisbury for safe keeping. As Governor of the State of which they are citizens, it becomes my duty to see that they are protected in whatever rights pertain to them. First among them is undeniably the right of a trial of their alleged offences. A number of others, it is proper to state, have been there in confinement for some time past, under similar circumstances. I shall be glad to know what disposition is to be made of them, or if there exists any grave public reason why their cases should not be investigated.

Very respectfully,

Your ob't serv't,

(Signed)

Z. B. VANCE.

HEAD-QUARTERS,
Petersburg, Va., Nov. 16, 1862.

His Excellency, Z. B. VANCE,
Governor of North-Carolina :

GOVERNOR:—Your letter to the President, of Nov. 11th, has been referred to me, in which you represent that some forty persons were arrested in the Eastern part of North-

Carolina and sent to Salisbury for confinement. I have invariably instructed officers on the frontier not to molest any citizen unless they had positive proof of his having committed offence against our government, or violated its ordinances, and this because I found it resulted in no good ; for often—however guilty—nothing could be proved against them, and when liberated they went home more embittered.

Besides, the enemy can arrest any number of our friends for each one we arrest, and it cannot be prevented. I regret that Col. Radcliffe should have brought them beyond Tarboro'.

I will write to Col. Radcliffe to have him make out charges against such as have committed offences, and that the others, at least, be sent back under guard by way of Goldsboro, to Greenville, to return to their homes, under such obligations as you may impose on them. These obligations will readily suggest themselves to you.

If, however, you wish to have nothing to do with them, then I will instruct the commandant of the post of Salisbury what to do with those against whom no charge is made. But this will take some little time.

Yours, very respectfully,

S. G. FRENCH,

Maj. Gen. Com.

STATE OF NORTH-CAROLINA,

Executive Department,

Raleigh, March 14, 1863.

GEORGE V. STRONG,

Attorney for the District of North-Carolina :

DEAR SIR:—His Excellency, Gov. Vance, directs me to inform you that Henry Hanbury, Green Mason, W. Jackson, Josiah Lufton, Wm. Hodges, Charney Kengen, E. H. Gerkins, M. L. Strawsbury or Strasbury and W. A. Foreman are now confined as prisoners at Camp Holmes.

It is due the public, as well as these individuals, that the offences with which they are charged should be speedily investigated in order that they may be retained for trial if guilty or be discharged if innocent.

Unless some action is taken in the matter at an early day, His Excellency will deem it his duty to have them discharged.

Yours, very respectfully,

(Signed)

DAVID A. BARNES,
Aid-de-Camp to the Governor.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, March 21, 1863.

Hon. JAS. A. SEDDON,

Secretary of War:

SIR:—I beg leave to call your attention to the statements contained in the enclosed letter from Lt. F. P. Axby, a respectable young soldier, resident in Cherokee county, N. C. From it you will perceive that his brother and two other citizens of that county have been arrested by a parcel of armed soldiers from Georgia, and carried off no one knows where or why. My object is to ascertain why these citizens of North-Carolina were so arrested, what for, by whose authority, where they are taken to, and what is proposed to be done with them? Presuming that the whole thing has been done without your knowledge, I ask these questions of you because you have the means of obtaining answers to them which I have not. As such proceedings cannot be tolerated for a moment, I have issued orders *pendente lite* to the State officers of that county to call out the militia and shoot the first man who attempts to perpetrate a similar outrage without the authority of the Marshal of that district.

Hoping that you may find leisure to answer soon,

I am sir, with every sentiment of respect and regard,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond Va., March 25, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—I have received your letter with regard to the arrest of citizens of North-Carolina by a party of Cavalry from Georgia.

In reply I have the honor to say, that the Department has no information at present concerning the alleged arrest and removal referred to by your Excellency, but will proceed to institute inquiry, and require report of all the facts and redress of any injustice done. I will advise you of the result of my inquiries.

With high regard,

Your obedient servant,

JAMES A. SEDDON,
Secretary of War.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond Va., May 13, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.;

SIR:—I have the honor to invite your attention to the enclosed copy of the report of Lt. Col. F. M. Mix, and endorsement of G. W. Lee, Pro. Marshal at Atlanta, in reply to

your communication of the 21st March, relative to the arrest of certain persons therein named.

Very respectfully,

Your obedient servant,

JAMES A. SEDDON,

Secretary of War.

[Copy.]

HEAD QUARTERS, 16TH GEORGIA BATTALION,

Zollicoffer, E. Tenn. April 23, 1863.

The following are the facts relative to Gov. Vance's inquiry: J. M. Grant, G. L. D. McLelland and J. C. Ashley, were arrested by a portion of Capt. Walters' company "C," of my command, according to the instructions of Col. G. W. Lee, Commanding Post, Atlanta, Geo. The two former were arrested and taken to Morganton, Tannin county, Ga., and there released by the Vigilance Committee of that county. The latter being turned over to me by the Committee, and sent to me at Dahlonga, Geo., was lodged in prison one night, but by statements made by Capt. Mounts, brother-in-law to the said Axby, was released on the next morning. The charges preferred against said named persons were disloyalty, but on investigation were released, as before stated.

(Signed)

F. M. MIX,

Lt. Col. Comdg. 16th Ga. Batt.

[Copy.]

HEAD QRS. MILITARY POST,

Atlanta, Ga., April 3, 1863.

Respectfully returned to Col. H. L. Clay, A. A. G., with the endorsement that no such men have ever been arrested

by my order or knowledge. That no such men have ever been prisoners at this Post, and that I know nothing whatever of the affair.

(Signed)

G. W. LEE,
Comdg. Post, and P. M.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 21, 1863.

Col. MALLETT,

Comdg. Camp Holmes:

COL.:—The following named persons, placed in my hands by Col. Martin, and sent to your camp for safe keeping, having been retained some three months, and no charges of any kind appearing against them as required by law, you are hereby requested to set at liberty, viz:

Henry Hamberry, Green Manson, W. Jackson, Joshua Lufton, Wm. Hodges, Charney Kengan, E. H. Gerkins, M. L. Strausberry and W. A. Foreman.

Very respectfully,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONSCRIPT OFFICE,
Camp Holmes, May 18, 1863.

Hon. Z. B. VANCE,

Governor of North-Carolina,

Raleigh, N. C.;

SIR:—I have the honor to enclose herewith copy of instructions of the 11th inst. from the Bureau of Conscription,

relative to the case of John W. Irwin, decided by Chief Justice Pearson, on a writ of *habeas corpus*.

I am instructed to disregard this opinion officially.

I am, Governor,

With high regard,

Your obedient servant,

PETER MALLET, *Col.*,

Commdt. of Conscripts for N. C.

CONFEDERATE STATES OF AMERICA,
Bureau of Conscription,
Richmond, Va., May 11, 1863.

Col. MALLET,

Supt. Conscription, N. C.,

COLONEL :—I am directed by the Superintendent to furnish for your information and guidance the following decision of the Secretary of War:

To Bureau of Conscription :—

The report submitted by you, of the case of John W. Irwin, decided by Mr. Chief Justice Pearson in a writ of *habeas corpus*, has been considered by the Department. The act of April 16, 1862, ¶ 9, (Conscription Act,) provides "that persons not liable for duty may be received as substitutes for those who are, under such regulations as may be prescribed by the Secretary of War."

The regulations made by the War Department are usually promulgated in orders. In Gen'l. Orders No. 64, (5th Sept.) the Secretary decided that "a substitute becoming liable to conscription, renders his principal also liable, unless exempt on other grounds." Again, in Gen'l. Orders No. 82, (3d of Nov. 1862,) it was published that, "In all cases in which a

substitute becomes subject to military service, the exemption of the principal by reason of the substitution shall expire.' These regulations of the War Department on the subject of substitutes are manifestly within the scope of the power conferred by Congress, and form a part of the conditions upon which every substitute is received. No substitute could have been received otherwise than as subject to the regulations thus prescribed by the War Department.

In the absence of any regulation the same conclusion would result from a just construction of the legislation of Congress. The conscription act proceeds upon the principle that the State may summon all classes of citizens to the common defence, and in the present instance it authorized the President "to call out" and "put in" the service all those of a class specified in the act, that Congress did not exempt. The 9th section of the act authorized the conscript to avail himself of the service of the non-conscript for his relief under such regulations as the War Department might prescribe, by engaging him as a substitute. That the principle on which the legislation of Congress is founded might not be impaired, and that the State should have the services of all for the common defence, it would seem to follow that where the liability of the substitute to perform military service arose under an act of Congress, and he was no longer exempt from military duty, that his faculty of relieving his principal must terminate.

The opinion of Mr. Chief Justice Pearson is not regarded by the Department as a sound exposition of the act of Congress, and you will not regard it in your official action as such.

By order of the Secretary of War.

(Signed) J. A. CAMPBELL, A. S. W.

I am, sir, very respectfully,

Your obedient servant,

(Signed)

G. W. LAY,

Lt. Col. and A. A. G.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 22, 1863.

Hon. JAMES A. SEDDON,
Secretary of War:

SIR:—Col. P. Mallett, Comdg. Conscripts for this State, has sent me a copy of a letter from your office in reference to a late decision of Chief Justice Pearson in the case of Irwin, on *habeas corpus*, concluding as follows: "The opinion of Mr. Chief Justice Pearson is not regarded by the Department as a sound exposition of the act of Congress, and you will not regard it in your official action as such."

I do not propose to review the argument by which this conclusion was arrived at—a mere statement of the case would seem sufficient reply. But I wish to inform you, or rather to remind you, that although the War Department may not be bound by the decision of the State Courts, yet the Executive of that State is. Being sworn to execute the laws, and the laws being expounded by the Courts, an attempt on the part of Confederate officers to seize citizens in defiance of their decisions in the absence of a Supreme Court to decide between the parties, might lead to unpleasant and unprofitable consequences. It is certainly no fault of this government that there exists no competent tribunal to decide these issues, and it is certainly not unreasonable for the State of North-Carolina to object, when a decision of its Chief Justice is ordered to be disregarded by a Department of the Confederate government invested with no judicial powers whatever. Hoping and believing that you will not compel any resort to such unpleasant steps as might result from an adherence to such instructions as those received by Col. Mallett,

I am, sir, very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., May 27, 1863.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

Your Excellency's letter of the 22d inst. has been received. The opinion of Mr. Chief Justice Pearson in the case of Irwin was submitted to this Department by the Bureau of Conscription for instructions whether it was to be taken as a guide for that Bureau in analogous cases, and this Department returned to the Bureau the directions which are quoted by your Excellency. The report of the facts in the case of Irwin was not made, and the instructions of the Department had no reference to the particular case (of Irwin.) Nor did the Bureau direct the arrest of Irwin. It may be that the judgment of Mr. Chief Justice Pearson may be entitled to a deference to which the Department is not willing to concede to his opinion as an exposition of the Statutes. The opinion contradicts the practice of the Department, the assent of Congress to its orders, as inferable from the facts that they have been well known, have been the subject of discussion in that body and remain unaltered, and also by decisions of other Judges who have refused to discharge persons in circumstances similar (so far as can be gathered from Chief Justice Pearson's statement of facts which is not precise in the opinion) to those upon which he was determining. The Department has had occasion to place before your Excellency its views of the limits of the jurisdiction of the State judiciary in such cases. If Irwin was not legally enrolled and placed in the military service by the conscription officers, the Department will not claim that he was beyond the jurisdiction of the Chief Justice, and will ascertain by inquiry, and afford prompt relief; and this without any reference to its

opinion of the accuracy of his judgment. The Department has submitted to the discharge of conscripts and soldiers by irregular action, in cases obviously beyond the authority of the local Judges, rather than incur the danger of collision between the Confederate and State jurisdictions. But when desertions by hundreds, and discharges in a far greater number of cases, have been occasioned by the undermining influence of judgments made without authority, the farther submission would be a betrayal of its duty.

The only act of Congress that relates to substitutes is found in the 9th section of the act of April, 1862. This act provides "That persons *not liable for duty* may be received as *substitutes* for those *who are*, under such *regulations* as may be *presented by the Secretary of War*." This section suggests the question whether the substitute must not be *continually* exempt from the military service to be a valid substitute for one subject, and certainly that matter was suitable for regulation. The act confers simply a license or authority to receive substitutes, and imposes the obligation upon the Secretary of War to make regulations which shall protect the claim of the Confederate States to the military service of all its citizens, under any contingencies that might arise. This precise subject is matter of regulation in other military codes.

The Virginia code prescribes that "Any person other than a volunteer who shall be detailed or drafted for duty may furnish * * an able bodied man * * well clothed, * * who shall act as a substitute. If such substitute, while engaged for another shall be called on to perform his own tour of duty, the person furnishing him shall be required to take his place, or to furnish another substitute." The French code of conscription allows a substitute "who shall be of non-conscript age, of robust constitution, of good character, certified by his municipality. He bears the surname of his principal, in order that the latter may be known and compelled to march should his substitute desert, or be lost from any other cause than death or wounds received in battle within the term of two years."

The Bureau of Conscription has ordered Col. Mallett not to withdraw Irwin from the limits of North-Carolina.

Very respectfully,

Your ob't servant,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 23, 1863.

Col. P. MALLET,

Comd't Conscripts, Camp Holmes :

I have been informed that the man Irwin, who was released by Chief Justice Pearson on *habeas corpus* as not liable to conscription, has been rearrested by you and is now in your custody. I have written to the Secretary of War protesting against the order to you to disregard Judge Pearson's decision and notifying him that I was bound by that decision and could not permit his officers to disregard it. Until his reply can be received, I have to ask you not to remove Irwin from the State. My desire is to arrange this matter amicably, which I know can be done; but you are aware that I am compelled to execute the laws of the State.

I beg to recite to you Section 8, Chapter 55 of the Revised Code: "No person who shall be set at large upon any *habeas corpus* shall be again imprisoned for the same offence by any person whatsoever, other than by the legal order and process of the court wherein he shall be bound by recognizance to appear, or other court having jurisdiction of the cause, under the penalty of two thousand and five hundred dollars, to be recovered by the party aggrieved;" Also a late Act, Session of 1862-'63 of the Legislature. Chapter 46, Section 2, provides that an arrest of the party for the same cause

upon the "former discharge appearing, and if it appear that such second arrest and detention was made illegally and with the knowledge of the former discharge, the party offending shall be guilty of a misdemeanor and fined and imprisoned at the discretion of the court."

Believing, sir, that it is not your desire to disregard the laws of the State,

I am, very respectfully,

Your obed't servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 23, 1863.

Hon. JAMES A. SEDDON,
Secretary of War:

SIR:—Among the many persons illegally arrested in Cherokee County, North-Carolina, by order of a Col. Lee, at Atlanta, Ga., on charges of disloyalty, were G. L. D. McLelland and James M. Grant, both beyond the age of forty years.

Nothing appearing against them, they were told that if they did not volunteer in the army they should be placed in prison and kept there.

From the utterly outrageous and illegal manner in which they were seized and carried away from their homes, they were justifiable in supposing that there was no longer any protection in the country for the personal liberty of the citizens, and they yielded to this tyranny and entered Col. Folke's Battalion, in East Tennessee. They have asked for their discharge on the ground that they are not subject to conscription and were forced to enter the army under threats of imprisonment. Fairness, justice and self-respect on the

part of the government demands it should be granted, as it is certainly not intended to recruit the army by entrapping the citizens.

Very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 25, 1863.

Hon. JAMES A. SEDDON,

Secretary of War,

Richmond, Va.;

SIR:—Your letter of the 23d inst., enclosing copy of one from Gen. Lee, with descriptive rolls of deserters from Gen. Rodes' Brigade, appealing to me for action in regard to the best means of arresting deserters in the army, has been received.

You will see by copy of my proclamation enclosed, that everything which it is possible for me to do has been already done. The most stringent orders have been issued to the militia to guard all fords and ferries and public highways and every imaginable step taken to ensure activity and obedience and to avoid, if possible, the danger of conflicting with the legal tribunals of the State. I have recently written to the President, suggesting that he should make a requisition upon me for the militia for the purpose of arresting deserters, &c., to which letter I beg to refer you as an evidence of my great desire to put a stop to this evil. I regret, sir, that you should have deemed it necessary to adopt as an explanation of the cause for so much desertion, an idea which has its origin solely in political prejudice—the “too ready interposition of the judicial authority in these questions of military

obligation," and the false construction given to the decisions of our Judges, in the army. That such impressions do prevail in the army, I make no doubt. You are not the first authority I have had for that fact. But *why* it should exist, and how it was first made, I am unable to determine, except upon the ground that there exists among our neighbors "a too ready" disposition to believe evil of the State, when it is known that North-Carolina is the only State in the Confederacy which employs her militia in the arrest of conscripts and deserters; that she has better executed the conscript law—has fuller regiments in the field than any other, and that at the two last great battles on the Rappahanock, in December and in May, she furnished over one half of the killed and wounded—it seems strange, passing strange, that an impression should prevail that desertion would receive official countenance and protection in her borders. The decisions of our Judges have been published in all the papers of our State, and any perversion of their meaning must be designed and wilfull. Neither have our Judges been "too ready" to offer them. Heavy penalties, as you know, are annexed to the refusal of a Judge to grant the writ of *habeas corpus*, and an upright Judge must deliver the law as he conceives it to be, whether it should happen to comport with the received notions of the military authorities or not. I must therefore most respectfully decline to use my influence in restraining or controlling that co-ordinate branch of the government, which intrudes upon nobody, usurps no authority, but is, on the contrary, in great danger of being overleaped and destroyed by the tendency of the times. Whilst, therefore, it is my intention to make every possible effort to sustain the common cause, it is my firm determination to sustain the judicial authority of the land—the rights and privileges of the citizens, to the utmost of my power. By the action of Congress, no appeal lies from the Supreme Court of a State to that of the Confederate States, and the decisions of the Supreme Court of North-Carolina, when formally rendered, will be binding upon all parties. I also regret to see that the

impression will be made by these letters of yours and Gen. Lee's, that desertion is greater among the North-Carolina troops than those of her sister States, which I have every reason to believe is not true. Yet, has any other Executive been applied to to issue proclamations and employ the militia in arresting it? Has the "too ready interposition" of the judiciary of South-Carolina and Georgia been rebuked for almost similar decisions rendered?

Excuse me, sir, for writing in this strain. I feel that our exertions are scarcely appreciated properly, and I can but speak plainly when I approach the subject.

Very respectfully,

Your ob't servant,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, June 8, 1863.

Hon. JAS. A. SEDDON,

Secretary of War,

Richmond, Va.,:

SIR:—Your several communications in regard to recent decisions of Chief Justice Pearson in the cases of Irwin and Mitchell, under the operations of the act of conscription, have been received and duly considered.

I do most sincerely regret that such a state of things should exist as a serious and important difference between the authorities of this State and those of the Confederacy, on a matter touching so vitally the efficiency of the army and the public defence. I feel, however, that I have no option left me as to the course I must pursue. Without pretending to controvert the arguments which you furnish me, and with my high respect for the eminent source from which it is

derived, I beg leave to say that, according to my conception of duty, my powers as an Executive officer are absolutely bound by the judicial decisions of the State Courts; that it is not competent for me to review them. And in the absence of a court having a superior and appellate jurisdiction deciding to the contrary, that they are and must of necessity be to me the supreme law of the land. There can be no doubt of this, it seems to me, let the argument go as it may. Having stated the plain path of duty which I am bound to pursue, I desire, nevertheless, to assure you of the great concern which I feel in the issue, and of my earnest wish to assist the War Department in maintaining the efficiency of our armies and of avoiding conflict with the local authorities. To this end I shall endeavor to get an authoritative decision of the Supreme Court of this State, now in session in this city, in regard to the question of jurisdiction involved; and whilst declining to admit that the construction of an Executive bureau must take precedence of the decisions of the Supreme Judicial tribunals of a State, in a matter touching the liberty of a citizen, I yet would gladly receive any suggestions as to the means of avoiding such an alternative and of settling the difficulty temporarily or permanently.

I shall take an early opportunity of communicating with you again on this subject.

Very respectfully,

Your ob't serv't

(Signed)

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,

Richmond, Va., June 15, 1863.

His Excellency, Z. B. VANCE,

Governor of North-Carolina:

SIR:—Your Excellency's letter, of the 8th inst., has been duly received and respectfully considered. Where there is

the unity in the aim of the governments of the State of North-Carolina and this Government that is indicated in your Excellency's letter, it would seem that there should not be any danger of a collision which would strengthen the hands of those who are opposed to both governments. But the Department supposes that your Excellency has not afforded to the measures which have been instituted by it, and the regulations it has from time to time published, their exact signification. This Department, by the terms of its commission from Congress, "exercises all its functions under the control and direction of the President," and performs such duties in relation to the army as "may be assigned to it" by his authority. The Supreme Court of the United States described the War Department under similar statutes as "the regular constitutional organ of the President for the administration of the military establishment of the nation; and rules and orders publicly promulgated through the Secretary of War, must be received as the act of the Executive, and as such be binding upon all within the sphere of his legal and constitutional authority. Such regulations cannot be questioned or defied because they be thought unwise or mistaken." 16 Pet., 291, 302. A very similar description is given of another Executive Department in 1 Peters, C. C. R. P. 466.

The Conscription acts of April and Sept. 1862, are addressed in a very particular and peculiar manner to the President. Under what is pronounced to be an imperious and absolute necessity for providing for the common defence of the Confederate States—a necessity that none disputes—he was authorized to call out and place in the military service those between the ages of 18 and 45 years—that is, the ordinary arms-bearing population, with some exceptions—"to repel the advancing columns of the enemy." The officers who were to determine who were the class to be called out and those who were to be exempt, are designated in these laws and are to act under instructions and directions from the Executive authority. Appeals from their decisions, in the

nature of the case, are to be made to the agencies employed under the law.

Now, sir, if State Judges can interpose to obstruct the administration or execution of these and similar acts of the Confederate States, by *habeas corpus*, injunction, or other preventive writs, it is very clear that a power similar to the *liberum veto* exercised by the individual members of the Polish Senate, in our Confederacy has been placed in the hands of every State Judge or Justice having the power to issue these writs, in so far as any Confederate administration is involved.

This was the precise claim of the abolition courts of Wisconsin, which received a solemn rebuke in the opinion of the Supreme Court of the United States, delivered by the illustrious Chief Justice only five years ago.

This Department conducts its administration with the earnest desire to avoid anything like collision with mistaken or harmful opinions of State authorities. It wishes that the heart of the Confederacy should be engrossed with but a single sentiment—the supreme desire to drive the enemy from our soil. It has no disposition to employ power for any other object. But when it finds that its plainest measures of legality are obstructed, and thereby disorganization of the army threatened, desertion promoted and deserters rescued from the only authority competent to try them, by manifest exercise of undelegated authority, its silence or forbearance would be a crime against the country. For this reason it has considered it to be proper to bring these measures to your notice. It trusts that the Supreme Court of North-Carolina will maintain the reputation and character that it has inherited from its Ruffins, Gastons and Hendersons, and relieve us from the painful consequences that this eccentric action has occasioned.

The District Attorney has been authorized to associate with him either Mr. Badger, Gov. Graham or Mr. Davis, to

aid him in the discussion of these questions before that tribunal.

Very respectfully,

Your ob't servant,

JAMES A. SEDDON,

Secretary of War.

P. S.—To the above will you allow me to add, unofficially, my expression of sincere personal gratification at the spirit and temper of your Excellency's letter. I appreciate fully your position and the line of duty that seems prescribed to you. At the same time, with my thorough conviction of the earnest common purpose we both have to maintain our great struggle for independence and even existence, and of our mutual desire to preserve and respect, in every just way, the principles of law and constitution, I cannot doubt some mode will be found of ensuring harmony and co-operation or efficient support of the army without weakening the authority of the Confederate Executive or trenching on the dignity of your honored State and its authorities.

Cordially yours,

JAMES A. SEDDON.

Telegram.

RALEIGH, *September 10, 1863.*

PRESIDENT DAVIS,

Richmond, Va.;

A Georgia regiment of Benning's Brigade entered this city last night at 10 o'clock and destroyed the office of the *Standard* newspaper.

This morning a mob of citizens destroyed the office of the *State Journal*, in retaliation.

Please order immediately that troops passing through here shall not enter the city. If this is not done, the most frightful consequences may ensue.

Respectfully,
Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Sept. 11, 1863.

His Excellency, JEFFERSON DAVIS :
Richmond, Va.,:

MY DEAR SIR:—You have received by telegraph, before this, information of the riots occurring in this city. It will enable you to see what a mine I have been standing on, and what a delicate and embarrassing situation mine is. I am now trembling to see its effects upon the country, though I am greatly in hopes that the mob of citizens which destroyed the office of the *State Journal* will act as a counter irritant and help to allay excitement, the damage being equal to both parties.

But, sir, the country is in a dangerous excitement, and it will require the utmost skill and tact to guide it through safely and honorably. I beg again to impress you with the importance of sustaining me in every essential particular and of heeding my suggestions about men and things in North-Carolina, concerning which I spoke to you in Richmond.

The soldiers who originated the mob belonged to Benning's Brigade and were led by their officers, several of whom I saw in the crowd, but heard none of their names except a Maj. Shepherd. I have also reason to believe that it was done with the knowledge and consent of Gen. Benning, as he remarked to a gentleman, an hour or two previous, that his men had threatened it. During its continuance he could not be found. A messenger sent by me to his sup-

posed quarters, at the depot, was refused admission to him, and although he had ample opportunity after the occurrence to have seen or written to me, disclaiming this outrage upon the honor and peace of North-Carolina, he did not do so. As it is my intention to enforce the laws rigidly against all citizens who participated in the second mob, so I feel it my duty to demand that punishment may be inflicted on the officers who assisted or countenanced the first. Should this not be done, I shall feel it my duty to demand the persons of these officers of the State of Georgia, to answer the demands of justice.

I feel very sad in the contemplation of these outrages. The distance is quite short to either anarchy or despotism, when armed soldiers, led by their officers, can with impunity outrage the laws of a State. A few more such exhibitions will bring the North-Carolina troops home to the defence of their own State and her institutions. I pray you to see that it does not occur again. Should any newspaper in this State commit *treason*, I would have its editor arrested and tried by the laws which many of us yet respect. I thank you for your prompt orders by telegraph to Maj. Peirce, concerning the passage of the troops through this city. They are now being enforced, and peace can be preserved if they are rigidly obeyed.

Very respectfully,

Your ob't serv't,

(Signed)

Z. B. VANCE.

RALEIGH, Sept. 11, 1863.

To His Excellency, PRESIDENT DAVIS,
Richmond, Va.;

DEAR SIR:—This afternoon, in despite of your orders to Maj. Peirce, a large number of infuriated soldiers, from an Alabama brigade, (I did not learn where,) entered the city

and spread terror in their path by threatening murder and conflagration. I rode with all speed to the depot and got a Col. Scruggs to march a detachment into town and restrain them before they had done any damage. They even threatened my life if I interfered with them. This thing is becoming intolerable. For sixty hours I have traveled up and down, making speeches alternately to citizens and soldiers, without rest or sleep almost, engaged in the humiliating task of trying to defend the laws and peace of the State against our own bayonets. Sir, the means of stopping these outrages I leave to you. It can be easily done if the officers will but try. If not done, I shall feel it a duty which I owe to the dignity and self-respect of the first State in the Confederacy in point of the numbers and good conduct of her soldiers and in all the natural resources of war, to issue my proclamation recalling her troops from the field to the defence of their own homes. Already threats *are* loudly proclaimed of burning the bridges and destroying the roads leading by this place. The indignation is not confined to the friends and followers of the North-Carolina *Standard*, but is becoming general and widespread as the insults to the State are becoming known. The matter is worth looking after, I do assure you. And I hope, for the sake of the common cause of law and decency, it will be done.

I am, sir, your obedient servant,
(Signed) Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
Executive Department,
Richmond, Va., Sept. 13, 1863.

Governor Z. B. VANCE,
Raleigh, N. C.,:

MY DEAR SIR:—Your two communications of the 11th inst. have been received.

Upon the receipt of your telegram, informing me that the measures taken to put an end to the disturbances in Raleigh had not proved effective, orders were issued which it is hoped will be sufficient to prevent further disorders.

I have referred to the Secretary of War your statements respecting particular officers alleged to have been concerned in the riot, and the matter will receive proper inquiry.

Very respectfully and truly yours,

JEFFERSON DAVIS.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Dec. 29, 1863.

His Excellency, PRESIDENT DAVIS:

DEAR SIR:—I have been requested by a resolution of the General Assembly of this State, passed at its recent extra session, to correspond with your Excellency, and ascertain if one W. D. Wynne, a citizen of Bertie county, is now confined in prison in Richmond, and if so, upon what charge, and if for any offence cognizable by the Courts of this State, to demand that he be delivered up to be tried according to due course of law.

In compliance with the request contained in said resolution, I have the honor to request that you will, at your earliest convenience, give the desired information in regard to the arrest and imprisonment of the said W. D. Wynne.

I am, with, great respect,

Your obt. servant,

Z. B. VANCE.

1864.]

DOCUMENT No. 1.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Dec. 29, 1863.

His Excellency, JEFFERSON DAVIS,

DEAR SIR:—In compliance with a resolution of the General Assembly of North-Carolina, passed at its recent session, a copy of which is herewith enclosed, I respectfully request that you direct Eli Swanner, named in the resolution, to be returned to North-Carolina, to be tried for the offences alleged against him.

I am, very respectfully,

Your obedient servant,

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., Feb. 3, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,

SIR:—In accordance with your request, communicating resolutions of the Legislature of North-Carolina to the same effect, the President has ordered that Eli Swanner be sent to Raleigh for examination before the civil authorities. He is clearly liable to military service, and if discharged from prosecution, must be enrolled for duty under the act of Congress. He has been twice subjected to examination since his arrest by the Confederate authorities: once by a commissioner sent to Salisbury, N. C., in January, 1863, for the special purpose of examining all political prisoners there confined—and once, since he was brought to the city of Richmond. Upon each occasion he avowed his adhesion to the cause of

the enemy, and demanded to be sent to the North. Though he offered to pledge his word that he would not return South during the war, it seemed more than probable that his real purpose was, as soon as permitted to enter the lines of the enemy, to claim the full protection of the United States' authorities, to enable him to resume his residence in that portion of your State, then, and now, unfortunately in their occupancy. Had he been enabled to do this, it cannot be doubted that the vengeance of the enemy would have been promptly directed towards his loyal neighbors, and the calamities to which they are unavoidably subject very seriously enhanced.

Very respectfully yours,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Jan. 8, 1864.

Hon. JAS. A. SEDDON,

Secretary of War:

DEAR SIR:—One Archibald McPhail, formerly a private in Co. E., 63d N. C. Troops, (Cavalry), was recently regularly discharged from service on *habeas corpus*, by his Honor Judge Heath, by reason of having furnished a substitute. He was, notwithstanding, arrested a short time since by order of Capt. Harris, his Comd'g officer, and taken back into service, with the fiat of the Judge in his pocket. Being officially informed of this, and it being my duty to execute the laws of this State, I have the honor to demand the immediate discharge of the said McPhail from the custody of the Confederate officers.

Very respectfully,

Your ob't servant,

Z. B. VANCE.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, Va., Jan. 12, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.,:

SIR:—On the receipt of your letter of the 31st ult. relating to the consumption of grain in North-Carolina in the manufacture of whiskey, I called upon the Surgeon General to report whether he had any contracts for the distillation of spirits in your State, and if so, the quantity of grain required, and the necessity for the supply. I annex a copy of his reply:

“The Medical Department has no contract for alcoholic stimulants in the State of North-Carolina. The distillery at Salisbury, referred to by Gov. Vance, is owned by the Medical Department, and is engaged in the manufacture of whiskey and alcohol for the sole use of the sick and wounded of the army. This distillery was purchased by this Department for the purpose of dispensing with the system of contracting for alcoholic stimulants, as it has been found that a large quantity of whiskey manufactured by contractors is of an inferior quality, and their contracts were not in other respects faithfully carried out. It is also believed that a large quantity of whiskey made by contractors has been sold to private parties, when it should have been delivered to the government, thereby consuming more grain than was required to fill their contracts. Major Badham has been instructed to turn over grain to the Medical Purveyor, in charge of the government distillery at Salisbury, in order to obviate the necessity of this Department going into market to purchase, which would enhance the price paid for grain by the Quarter Master’s Department, and the thirty thousand bushels referred to in the within communication, is for a whole year’s supply for the distillery. There is no distillery at Charlotte belonging to this Department, nor am I aware that

there is one there. The Attorney General has decided that the Confederate Government has the express power to "support armies," that any means may be used which are necessary and proper to obtain supplies for that support. Therefore a State has no power to interfere with the Confederate Government in the manufacture or even contracting for such supplies. In conclusion, I would state that it is absolutely necessary for the comfort and welfare of the sick and wounded of our army, that the government distillery at Salisbury should not be interfered with, or the supply of grain cut off."

I may add to the above, that on enquiry, I learn that a greater coolness of temperature than for many months of the year prevails in the Southern States, where corn is more abundant, is essential to the ready and proper distillation of spirits, and that this circumstance prevents the easy solution of the difficulties presented by your remonstrance, which I should have sought in the removal of the Government Laboratory. I trust your objections will, under the circumstances, be withdrawn.

Very truly yours,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Feb. 29, 1864.

Hon. JAMES A. SEDDON,

Secretary of War :

DEAR SIR:—I desire to call your attention most earnestly to the difficulties and complications arising from the conscription of principals of substitutes in this State. Chief Justice Pearson has decided recently that the law is unconstitutional, and further, that the act of Congress suspending the privi-

lege of the writ of *habeas corpus* does not apply to those men. He therefore continues to grant the writs, and the execution being resisted by the enrolling officers by orders from the Conscript Bureau, the result will be a direct and unavoidable collision of State and Confederate authorities. I have taken the ground that the decision of a single Judge at Chambers does not possess the binding force and effect of an "adjudicated case," but it only operates to discharge the individual. It certainly does this much, and until it is overruled it is final and absolute, made so expressly by the Statutes of this State. It cannot be overruled except by the Supreme Court, which does not meet until June next. In the mean time, if a man is discharged, I am bound to protect him; and if the process of the Court is resisted, I am forced by my oath of office to summon the military power of the State to enforce it. There is no escape from this conclusion. An agreement was proposed by Chief Justice Pearson at Salisbury, and accepted by Gov. Bragg as Counsel for the government, subject to the approval or disapproval of the same, to [remove one case to the Supreme Court by *certiorari*, and to bind over all others applying for writs, to appear and abide the decision there to be rendered. This gave general satisfaction, and had a quieting effect upon the whole State. Since it has been understood, however, that the Confederacy would not recognize the arrangement, the excitement is becoming very great, and I fear much trouble will result. Knowing, as I trust you do, my great anxiety to avoid collision with the Confederate authorities, and every thing else that might tend to hinder its efficiency, yet it cannot be supposed that I am to omit a plain and obvious duty prescribed by my official oath. I therefore earnestly request that you will order a suspension of the enrollment of the principals or substitutes in North-Carolina, at least until time sufficient be allowed to exhaust all efforts at an amicable arrangement. I do not know a better one than that made at Salisbury, and which, though it would deprive the government of the services of these men, until June, would yet give still greater advantages by pre-

serving that peace and harmony between the respective governments, without which all our labors will be in vain. You will observe that I make no comment whatever upon the correctness of the Chief Justice's opinions. As an Executive officer I consider I have no right to do so. Neither, with all due respect, do I consider you to have any such discretion. And however unfortunate it may be to the efficient and equal working of the Government, that the laws of Congress are at the mercy, so to speak, of the various Judges of the various States, I submit that it is not possible to avoid it in the absence of a Supreme Court of the Confederacy, to give harmony and uniformity of construction.

We can only obey the Judges we now have, and even this is infinitely preferable to the assumption of judicial powers by the Executive officers, and making their will the law. Hoping an early response,

I am, sir,

Very respectfully,

(Signed)

Z. B. VANCE.

Telegram.

RALEIGH, *March 7, 1864.*

Hon. JAMES A. SEDDON,

Richmond, Va.,:

No reply to my letter of the 29th. The enrolling officers are arresting men who have been discharged by competent judicial authority. Will you, for the sake of about eighty (80) men force me to resist? I warn you of the consequences. Please answer immediately.

(Signed)

Z. B. VANCE.

WAR DEPARTMENT,
March 5, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina:

SIR:—I have the honor to acknowledge your letter of the 29th ult. in relation to an apprehended collision between the Confederate and State authorities in the enforcement of the recent law of Congress abolishing conscription.

You cannot deprecate more a collision of such a character, nor be more anxious to avoid it than myself; and yet I am unable to perceive how, naturally or rightfully, in the enforcement of the law, such collision can occur. The decision of Judge Pearson on the unconstitutionality of the law abolishing substitution, appears, to my humble judgment, strange and clearly incorrect; and being contrary to the general course of decision and received opinion, and only in a case at Chambers, cannot be considered as settling the law. An appeal has therefore been directed in the particular case, and the enrolling officers directed to proceed in enrolling under the law. Judge Pearson's decision, however inaccurate, is, of course, until reversed, the law of the particular case, and will be respected as such. No effort will therefore be made to arrest or enroll the man temporarily discharged by him, and how then can any possible obligation be imposed on you to execute the judgment or protect that man? You have, I presume, been inaccurately informed, or have incorrectly presumed the action of the enrolling officers would be against that man.

In other cases arising under that special law, or others imposing military service, when persons seeking to avoid military service sue out writs of *habeas corpus*, officers are instructed not to appear with the person, but to make return according to the precise and clear provision of the State law, that the person is held by authority of the President for attempting to avoid military service. The act then, by its plain language,

not susceptible of doubt or misconstruction, suspends the writ so long as the act is in force. It cannot be presumed that any Judge will be guilty of the judicial usurpation of disregarding such return, and attempt to enforce the writ. Should such assumption be practiced, collision could only result from the wanton, unauthorized attempt, by violence, to take from the Confederate officer the person of the petitioner, or to take the officer himself for punishment. In such event, the State authorities could surely not be justified in such acts of aggressive violence, and it is not deemed necessary to advert to what, under his oath of office, would be the plain duty of the President—to see to the due enforcement of the laws, and the protection of Confederate officers acting in conformity to them.

You will the more readily appreciate this obligation, because, in another aspect, under a mistaken conception of the proposed action of the Confederate Government, you have seen no alternative to the discharge of a kindred duty.

In view of the facts as they exist, and of the proposed action of the Confederate Government, I trust all apprehension of collision may be dismissed; and yet there will not be the necessity of foregoing, during the ensuing critical campaign, (on which the civil liberties of all may depend,) the services of the considerable number of efficient soldiers which the arrangement you suggest would withdraw, to award a judicial adjudication, which I am happy to think cannot be doubtful.

Very respectfully yours,

JAMES A. SEDDON,

Secretary of War.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, March 23, 1864.

GEO. V. STRONG, ESQ.,

District Attorney for North-Carolina :

DEAR SIR:—The General Assembly, at its late extra session, passed certain resolutions directing his Excellency, Gov. Vance, to correspond with the President, and demand the return of Eli W. Swanner to this State for trial. I am directed by his Excellency to inform you he has corresponded with the President upon the subject, and the said Eli W. Swanner has been returned, and is now in prison in Salisbury. If you have any charges to prefer against him, you are respectfully requested to do so at an early day, and notify this Department of the fact; otherwise he will be discharged.

Yours very respectfully,

(Signed)

DAVID A. BARNES,
Aid-de-Camp to Gov. Vance.

GOLDSBORO', *April 16, 1864.*

COL. D. A. BARNES:

I have just received from the Department of War, at Richmond, the papers in the case of Eli Swanner. Although it is evident that Swanner is a very dangerous and disloyal man, yet I do not see that he can be convicted of any overt act of treason, and shall not therefore proceed in the case.

With great respect,

Yours truly,

GEORGE V. STRONG.

Telegram.

GOLDSBORO', April 7, 1864.

To GEN. HOKE,

Kinston:

An order comes here from your Provost Marshal for the arrest of James A. Everett, with no reason assigned or authority given. As such arrests can only be made in a certain manner, and by order of the President or Secretary of War, I shall resist it, unless satisfied of its legality, and that it is ordered by proper authority. Please answer immediately to Goldsboro'.

(Signed)

Z. B. VANCE.

Telegram.

GOLDSBORO', April 7, 1864.

Gov. BRAGG,

Raleigh, N. C.;

An order is here from Hoke's Provost Marshal, for the arrest of James A. Everett. It does not profess to be from the President or Secretary of War, and unless it is, and in the manner prescribed by the law, I shall resist it. Please telegraph Gen. Hoke, at Kinston, how he should proceed if you desire to avoid trouble. Answer.

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 15, 1864.

Hon. THOS. BRAGG,
Confederate States' Commissioner :

DEAR SIR:—His Excellency, Gov. Vance, has received information that there is a number of citizens under arrest at Kinston. He directs me to call your attention to the fact and respectfully to request that you will investigate the cause of their detention and give them a speedy trial, so that if innocent of any offence they may be discharged.

Yours, very respectfully,

(Signed)

DAVID A. BARNES,
Aid-de-Camp to the Governor.

RALEIGH, *April 16, 1864.*

Gov. Z. B. VANCE :

SIR:—I had the honor to receive, this morning, a letter from Col. Barnes, written by your direction, informing me that a number of citizens of this State were under arrest by military authority at Kinston, and requesting an early examination of this case by me as Confederate States' Commissioner. By orders from the War Department, No. 31, issued 10th March last, I am required to act upon such cases when reported to me by the Department Commander. No such report has as yet been made, but I am in daily expectation of receiving it, and when I do, I can assure your Excellency that I shall lose no time in giving to the matter immediate attention. In the meantime, I remain

Your Excellency's obedient servant,

THOS. BRAGG.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, April 18, 1864.

To the Commandant of the Military Prison,
Salisbury, N. C.;

SIR:—Eli Swanner, now confined in prison at Salisbury, was, by direction of the Secretary of War, returned to this State in order that he might be proceeded against by the civil tribunals, if guilty of any offence within their jurisdiction.

George V. Strong, Esq., the District Attorney for the State, has informed me that he shall institute no proceedings against him; it is therefore respectfully requested that you discharge said Swanner from confinement.

Yours, very respectfully,

(Signed)

Z. B. VANCE.

STATE OF NORTH-CAROLINA.
Executive Department,
Raleigh, April 19, 1864.

Hon. JAMES A. SEDDON,
Secretary of War:

DEAR SIR:—I bring to your attention the case of David Mahaley, a private in Co. F., 57th Regt. N. C. T. Mr. Mahaley was discharged by Judge Pearson, at Salisbury, on the 22d of February last, under a writ of *habeas corpus*; and his is one of those cases referred to in your letter to me, as being permitted by the government to be discharged until the Supreme Court of North-Carolina shall decide the case.

There is no difference in Mahaley's case and all the others then discharged. Enclosed is a statement from Gov. Bragg that Mahaley ought to be returned. Under this state of facts I respectfully demand the immediate discharge of David Mahaley. David Mahaley was arrested in defiance of this discharge and in opposition to your letter to me on the subject.

Very respectfully,

Your obd't servant,

(Signed)

Z. B. VANCE.

LETTER TO THE PRESIDENT—HABEAS CORPUS.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Feb. 9, 1864.

His Excellency, JEFFERSON DAVIS:

MY DEAR SIR:—Since receiving your letter of the 8th ult., to which it was my intention to have replied before this, reports have reached me from Richmond which, if true, would render my reply unnecessary. I hear with deep regret that a bill is certainly expected to pass the Congress suspending the writ of *habeas corpus*, throughout the Confederacy, and that certain arrests will immediately be made in North-Carolina. Of course, if Congress and your Excellency be resolved upon this, as the only means of repressing disaffection in this State, it would be a mere waste of time for me to argue the matter. And yet I should not hold myself guiltless of the consequences which I fear will follow, did I not add yet another word of expostulation to the many which I have already spoken. If the bill referred to, about which I can form no opinion until I see it, be strictly within the limits of the Constitution, I imagine the people of this State will submit to it, so great is their regard for law. If it be adjudged, on the contrary, to be in violation of that instrument and revolutionary in itself, it will be resisted. Should it become a law soon, I earnestly advise you to be chary of exercising the power with which it will invest you. Be content to try, at least for a while, the moral effect of holding this power over the heads of discontented men before shocking all worshippers of the common law throughout the world, by hurling freemen into Sheriffless dungeons for opinion's

sake. I do not speak this factiously or by way of a flourish, nor do I believe that as an enlightened lawyer and a christian statesman you would feel any pleasure in the performance of such an ungracious task. I am, on the contrary, convinced that you believe it to be the only way to secure North-Carolina in the performance of her obligations to her confederates. The misfortune of this belief is yours; the shame will light upon those unworthy sons who have thus sought to stab their mother because she cast *them* off. If our citizens are left untouched by the arm of military violence, I do not despair of an appeal to the reason and patriotism of the people at the ballot box. Hundreds of good and true men, now acting with and possessing the confidence of the party called conservatives, are at work against the dangerous movement for a Convention; and whilst civil law remains intact will work zealously and with heart. I expect myself to take the field as soon as the proprieties of my position will allow me, and shall exert every effort to restrain the revolutionary tendency of public opinion. Never yet, sir, have the people of North-Carolina refused to listen to their public men if they show right and reason on their side. I do not fear to trust the issue now to these potent weapons in the hands of such men as will wield them next summer. I do fear to trust bayonets and dungeons. I endeavored, soon after my accession to the Chief Magistracy of North-Carolina, to make you aware of both the fact of disaffection in this State and the cause of it. In addition to the many letters to you, I have twice visited Richmond expressly to give you information on this point. The truth is, as I have often said before, that the great body of our people have been *suspected* by their government, perhaps because of the reluctance with which they gave up the old Union; and I know you will pardon me for saying that this consciousness of their being suspected has been greatly strengthened by what seemed to be a studied exclusion of the anti-secessionists from all the more important offices of the government, even from those promotions in the army which many of them had won with

their blood. Was this suspicion just? And was there sufficient effort made to disprove that it existed if it really did not exist at Richmond? Discussion, it is true, has been unlimited and bitter, and unrelenting criticism upon your administration has been indulged in; but where and when have our people failed you in the battle, or withheld either their blood or their vast resources? To what exaction have they not submitted? What draft upon their patriotism have they yet dishonored? Conscription, ruthless and unrelenting, has only been exceeded in the severity of its execution by the impressment of property, frequently entrusted to men unprincipled, dishonest and filled to overflowing with all the petty meanness of small minds "dressed in a little brief authority." The files of my office are piled up with the unavailing complaints of outraged citizens to whom redress is impossible. Yet they have submitted, and, so far, performed with honor their duty to their country, though the voice of these very natural murmurs is set down to disloyalty. I do not hold you responsible for all the petty annoyances—"the insolence of office" under which our people lose heart and patience. Even if I did, I cannot forget that it is *my country* that I am serving—not the rulers of that country. I make no threat—I desire only, with singleness of purpose and sincerity of heart, to speak those words of soberness and truth which may, with the blessing of God, best subserve the cause of my suffering country. Those words I now believe to be the advice herein given, to refrain from exercising the extraordinary power about to be given you by Congress, at least until the last hope of moral influence being sufficient is extinct. Though you expressed a fear in your last letter that my continued efforts to conciliate were injudicious, I cannot yet see just cause for abandoning it. Perhaps I am unduly biassed in my judgment concerning a people whom I love and to whom I owe so much, though I trust not. Our success depends not on the numbers engaged to support our cause, but upon their zeal and affection. Hence I have every hope in persuading, not one in *forcing*, the sympathy of an

unwilling people. The Legislature of the State meets next May. Two-thirds are required by our constitution to call a Convention. This number cannot be obtained; a bare majority vote for submitting the proposition will, in my opinion, be impossible. Under no circumstances can a Convention be assembled in North-Carolina during the present year, in my judgment; and during next summer the approaching State elections will afford an opportunity for a full and complete discussion of all the issues, the result of which I do not fear if left to ourselves. If there be a people on earth given to the sober second-thought, amenable to reason and regardful of their plighted honor, I believe that I may claim that it is the people of North-Carolina.

Very respectfully,

Your obedient servant,

(Signed)

Z. B. VANCE.

CONCERNING PROPOSITIONS FOR PEACE.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, Dec. 30, 1863.

His Excellency, PRESIDENT DAVIS:

MY DEAR SIR:—After a careful consideration of all the sources of discontent in North-Carolina, I have concluded that it will be, perhaps, impossible to remove it, except by making some effort at negotiation with the enemy. The recent action of the Federal House of Representatives, though meaning very little, has greatly excited the public hope that the Northern mind is looking towards peace. I am promised by all men who advocate this course, that if fair terms are rejected it will tend greatly to strengthen and intensify the war feeling, and will rally all classes to a more cordial support of the government. And although our position is well known, as demanding only to be let alone, yet it seems to me that for the sake of humanity, without having any weak or improper motives attributed to us, we might, with propriety, constantly tender negotiations. In doing so, we would keep conspicuously before the world a disclaimer of our responsibility for the great slaughter of our race, and convince the humblest of our citizens—who sometimes forget the actual situation—that the government is tender of their lives and happiness, and would not prolong their sufferings unnecessarily one moment. Though statesmen might regard this as useless, the people will not, and I think our cause will be strengthened thereby. I have not suggested the method of these negotiations or their terms--the *effort* to obtain peace is the principal matter. Allow me to beg your earnest consideration of this suggestion.

Very respectfully yours,

(Signed)

Z. B. VANCE.

EXECUTIVE OFFICE,
Richmond, Jan. 8, 1864.

His Excellency, Z. B. VANCE,
Governor of North-Carolina,
Raleigh, N. C.,:

DEAR SIR:—I have received your letter of the 30th ult. containing suggestions of the measures to be adopted for the purpose of removing “the sources of discontent” in North-Carolina. The contents of the letter are substantially the same as those of the letter addressed by you to Senator Dortch; extracts of which were by him read to me.

I remarked to Mr. Dortch that you were probably not aware of the obstacles to the course you indicated, and without expressing any opinion on the merits of the proposed policy, I desired him, in answering your letter, to invite suggestions as to the method of opening negotiations, and as to the terms which you thought should be offered to the enemy. I felt persuaded you would appreciate the difficulties as soon as your attention was called to the necessity of considering the subject in detail. As you have made no suggestions touching the manner of overcoming the obstacles, I infer that you were not apprized by Mr. Dortch of my remarks to him.

Apart from insuperable objections to the line of policy you propose, (and to which I will presently advert,) I cannot see how the mere material obstacles are to be surmounted. We have made three distinct efforts to communicate with the authorities at Washington, and have been, invariably, unsuccessful. Commissioners were sent before hostilities were begun, and the Washington government refused to see them, or hear what they had to say. A second time I sent a military officer with a communication addressed by myself to President Lincoln. The letter was received by Gen. Scott, who did not permit the officer to see Mr. Lincoln, but who promised that an answer would be sent. No answer has ever

been received. The third time, a few months ago, a gentleman was sent whose position, character, and reputation were such as to ensure his reception, if the enemy were not determined to receive no proposal whatever from this government. Vice President Stephens made a patriotic tender of his services, in the hope of being able to promote the cause of humanity, and although little belief was entertained of his success, I cheerfully yielded to his suggestion, that the experiment should be tried. The enemy refused to let him pass through their lines, or to hold any conference with them. He was stopped before he even reached Fortress Monroe, on his way to Washington. To attempt again, (in the face of these repeated rejections of all conference with us,) to send commissioners or agents to propose peace, is to invite insult and contumely, and to subject ourselves to indignity, without the slightest chance of being listened to. No true citizen, no man who has our cause at heart, can desire this; and the good people of North-Carolina would be the last to approve of such an attempt, if aware of all the facts. So far from removing "sources of discontent," such a course would receive, as it would merit, the condemnation of those true patriots who have given their blood and their treasure to maintain the freedom, equality and independence which descended to them from the immortal heroes of King's Mountain and other battle-fields of the revolution.

If, then, proposals cannot be made through envoys because the enemy would not receive them, how is it possible to communicate our desire for peace otherwise than by the public announcements contained in almost every message I ever sent to Congress? I cannot recall, at this time, one instance in which I have failed to announce that our only desire was peace, and the only terms which formed a *sine qua non*, were precisely those that you suggest, namely, "a demand only to be let alone."

But suppose it were practicable to obtain a conference, through commissioners, with the government of President Lincoln, is it at this moment that we are to consider it de-

sirable, or even at all admissible? Have we not just been apprised by that despot, that we can only expect his gracious pardon by emancipating all our slaves, swearing allegiance and obedience to him and his proclamations, and becoming, in point of fact, the slaves of our own negroes? Can there be in North-Carolina one citizen so fallen beneath the dignity of his ancestors as to accept, or to enter into conference on the basis of these terms? That there are a few traitors in the State who would be willing to betray their fellow-citizens to such a degraded condition, in hope of being rewarded for their treachery by an escape from the common doom, may be true. But I do not believe that the vilest wretch would accept such terms for himself.

I cannot conceive how the people of your State, than which none has sent nobler or more gallant soldiers to the field of battle, (one of whom it is your honor to be,) can have been deceived by anything to which you refer in "the recent action of the Federal House of Representatives." I have seen no action of that House that does not indicate, by a very decided majority, the purpose of the enemy to refuse all terms to the South, except absolute, unconditional subjugation or extermination. But if it were otherwise, how are we to treat with the House of Representatives? It is with Lincoln alone that we ever could confer, and his own partizans at the North avow, unequivocally, that his purpose in his message and proclamation was to shut out all hope that he would *ever* treat with us on *any* terms. If we will break up our government, dissolve the Confederacy, disband our armies, emancipate our slaves, take an oath of allegiance binding ourselves to obedience to him and to disloyalty to our own States, he proposes to pardon us, and not to plunder us of any thing more than the property already stolen from us, and such slaves as still remain. In order to render his proposals so insulting as to secure their rejection, he joins to them a promise to support, with his army, one-tenth of the people of any State who will attempt to set up a government over the other nine-tenths; thus seeking to sow discord and suspicion among the

people of the several States, and to excite them to civil war in furtherance of his ends.

I know well that it would be impossible to get your people, if they possessed full knowledge of these facts, to consent that proposals should now be made by us to those who control the government at Washington. Your own well known devotion to the great cause of liberty and independence to which we have all committed whatever we have of earthly possessions, would induce you to take the lead in repelling the bare thought of abject submission to the enemy. Yet peace on other terms is now impossible. To obtain the sole terms to which you or I could listen, this struggle must continue until the enemy is beaten out of his vain confidence in our subjugation. Then, and not till then, will it be possible to treat of peace. Till then, all tender of terms to the enemy will be received as proof that we are ready for submission, and will encourage him in the atrocious warfare which he is waging.

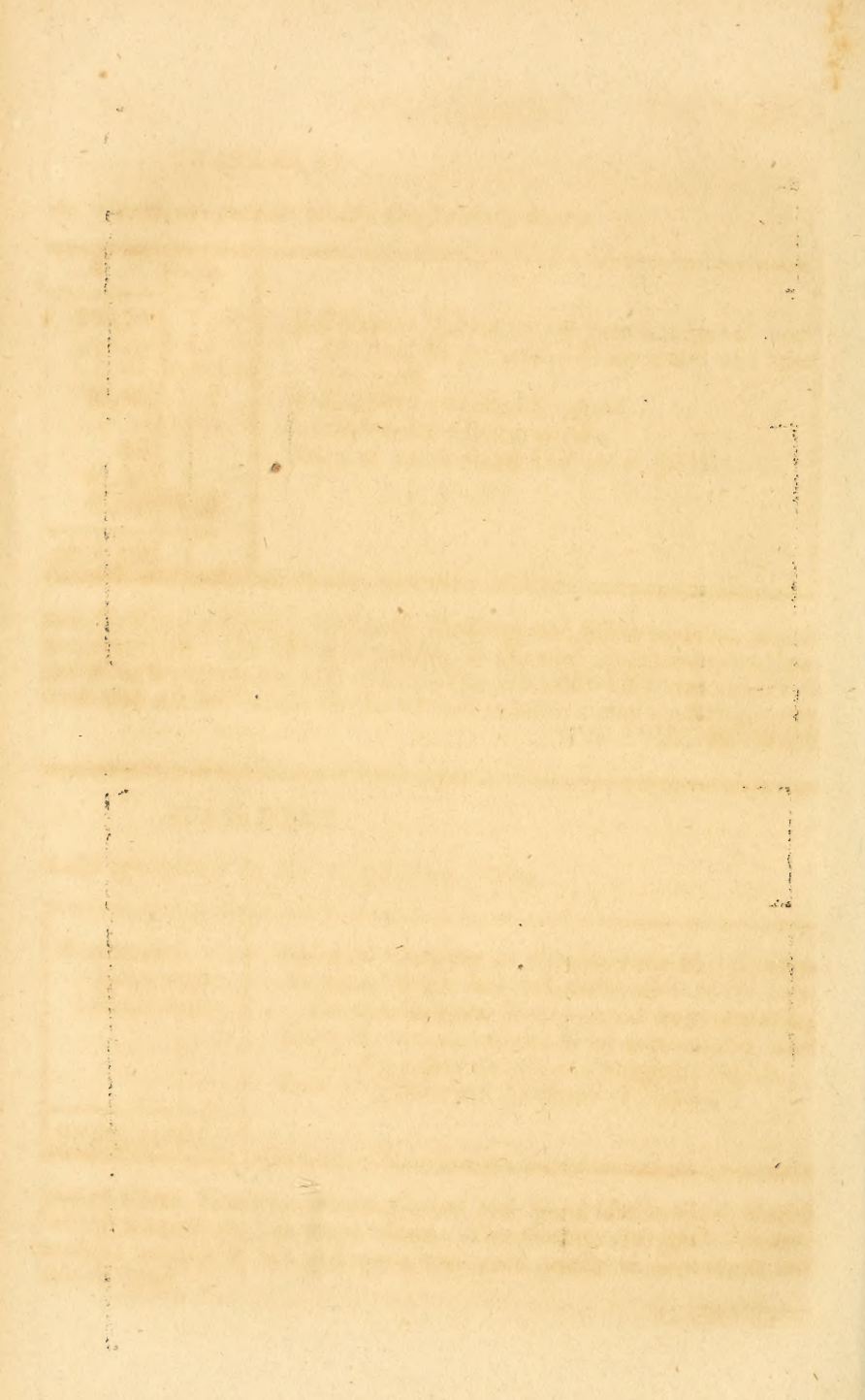
I fear much, from the tenor of the news I receive from North-Carolina, that an attempt will be made by some bad men to inaugurate movements which must be considered as equivalent to aid and comfort to the enemy, and which all patriots should combine to put down, at any cost. You may count on my aid in every effort to spare your State the scenes of civil warfare, which will devastate its homes, if the designs of these traitors be suffered to make head. I know that you will place yourself in your legitimate position in the lead of those who will not suffer the name of the Old North State to be blackened by such a stain. Will you pardon me for suggesting that my only source of disquietude on the subject arises from the fear that you will delay too long the action which now appears inevitable; and that by an over-earnest desire to reclaim by conciliation men whom you believe to be sound at heart, but whose loyalty is more than suspected elsewhere, you will permit them to gather such strength as to require more violent measures than are now needed. With your influence and position, the promoters of

the unfounded discontents now prevalent in your State, would be put down without the use of physical force, if you would abandon a policy of conciliation, and set them at defiance. In this course, frankly and firmly pursued, you would rally around you all that is best and noblest in your State, and your triumph would be bloodless. If the contrary policy be adopted, I much fear you will be driven to the use of force to repress treason. In either event, however, be assured that you will have my cordial concurrence and assistance in maintaining with you the honor, dignity and fair name of your State, and in your efforts to crush treason, whether incipient, as I believe it now to be, or more matured, as I believe, if not now firmly met, it will in our future inevitably become.

I have the honor to be,

Very respectfully yours,

JEFFER. DAVIS.



STATEMENT

Of Blockade operations outside of the Confederate States.

	£	s.	d.		£	s.	d.
This sum raised on Cotton bonds,	119,700			½ Steamer Advance on hand, original cost			
This sum, advanced by parties in England,				£35,000, 10 <i>per cent.</i> off for wear and tear			
to pay freights on inward cargoes and dis-				one year,	15,750		
bursements in the Islands,	98,989	1	7	½ Interest in three Steamers,	15,000		
Disbursements now due in Wilmington, (es-	250			3,788,066 lbs Cotton at 5 <i>d.</i> ,	78,918		
timated,)	47,500			Sales of 4,080 Bales Cotton at £50,	204,000		
This sum raised on Rosin Bonds,	47,248	18	5				
Cash to balance,							
	£313,668				£313,668		

Orders have been sent out by the Governor for Scythe Blades, Railroad Findings and other articles, which are not charged in the above account, no bill of them having been received. Mr. White's salary, as Special Commissioner, has not yet been settled, and is not charged. Owing to the difficulties of communication Col. McRae has not settled his account for the transaction by which the Rosin Bonds were issued. It is believed that £6,000 would be the utmost extent of any further charge to be made.

J. DEVEREUX, A. Q. M.

STATEMENT

Of Blockade operations in the Confederate States.

To amount of appropriation,	\$2,324,000	Sales of Clothing to Confederate Government,	\$1,561,648
Disbursements in Wilmington,	112,600 13	Value of Stock on hand, estimated at the prices	
Cash to balance,	1,554,588 99	the Confederate Government is now paying,	1,326,144
		Sales of various articles of Quartermaster, medi-	
		cal and other stores, and sundry freights,	973,250 25
		Sale of ½ Steamer Advance in Bonds,	130,146 87
	\$3,991,189 12		\$3,991,189 12

There is a large amount of Goods, consisting of Cloth, Blankets, Shoes, Cotton and Wool Cards, Card Machines and Factory Findings now on the way, and in the Islands, of which no account has been taken. The Goods are paid for, and when received will much increase the above balance. The purchase money of the Advance was paid partly in Bonds, as entered above, and partly in Cotton. The Cotton is added to the stock on hand.

J. DEVEREUX, A. Q. M.

10
10
10
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10

This was taken on the 10th of
the month of January in the year
1810 and is a very fine specimen
of the same. It is a very fine
specimen of the same. It is a very
fine specimen of the same. It is a
very fine specimen of the same.

Order is a book kept by the Governor
in the above department for the
purpose of recording the names of
the persons who are appointed to
the various offices in the
Government.

To the Hon. the Secretary of the
Department of the Interior
Washington
D. C.

There is a large amount of land
which is now in the hands of the
Government and is being sold to the
public. The land is being sold to the
public in lots of various sizes and
at various prices.

Ordered to be Printed.

W. W. Holden, Printer to the State.

TREASURER'S REPORT.

TREASURY DEPARTMENT OF NORTH-CAROLINA,
Raleigh, May 17, 1864.*To the General Assembly of North-Carolina:*

Having submitted to you, at your last sitting, a full report of the receipts and disbursements of my department for the last fiscal year, and a statement in detail of the liabilities of the State, I propose now only to show, by general statement, the amount of appropriations unpaid, and an estimate of the demands on the Treasury, and the means to meet them; and to present the embarrassments in the administration of my department, growing out of the late act of Congress "to reduce the currency and to authorize a new issue of notes and bonds."

The act passed at your session in December last, making appropriations for the military establishment of the State, appropriates one million six hundred and fifty thousand dollars.

	\$1,650,000
To the Pay Department,	\$720,000
" Ordinance "	200,000
" Commissary "	487,500
" Medical "	25,000
	1,432,500
	\$ 217,500

It will be seen that the aggregate of the several appropriations falls \$217,500 short of the amount of the appropriation; and that no appropriation is made to the Quarter Master's department. In the bill, as it passed the House of Commons at a late hour on the last night of the session, an appropriation was made of \$98,400 in favor of the Quarter Master's department, but in the hurry of engrossment it was omitted, and consequently did not pass the Senate. Even if this \$98,400 be added to the several appropriations, the aggregate falls \$119,100 short of the total amount appropriated; a discrepancy springing, no doubt, from hasty legislation.

Having no doubt that it was intended to make this appropriation to the Quarter Master's department, I credited that department accordingly, presuming that you would pass an act at the present session declaratory of the mistake. Since the passage of the late currency act of Congress, and before the 1st April last, the Quarter Master paid into the Treasury, in Confederate currency, \$36,220, and has drawn only \$5,000, leaving due to Quarter Master's department, on the assumption that the supposed mistake shall be corrected, \$129,620

The bal. due Pay Department is	115,000
“ “ Ordnance “	62,900
“ “ Commissary “	7,184
“ “ Medical “	23,000
“ “ Insane Asylum,	64,300

On the appropriation of \$300,000 a year “for the relief of our sick and wounded soldiers,” only \$25,000 has been drawn this year, leaving balance of 275,000

Estimated amount required to pay expenses of the present session of the General Assembly, salaries, &c., 200,000

Coupons due as shown in my report
of the 22d November last, \$1,156,183
Amount which has fell due since, 693,150

1,849,333

Amount brought forward,	\$1,849,333	
Amount paid since 30th Sept. last,	90,570	
	<hr/>	
	1,758,763	
Amount which will fall due in July,		
September and October next,	693,150	
	<hr/>	
		\$2,451,913
State bonds due and not presented for payment		
as set forth in said report,		53,000
State bonds falling due 1st July next,		41,000
		<hr/>
Liabilities due the present Fiscal year,		\$3,422,917

To this amount must be added any appropriations you may make at this session, and the amount which may be required, if any, under the resolution of the 20th September, 1861, "to provide Winter Clothing for our troops," which authorizes the Governor to draw for such sums as he may deem necessary. What amount has been drawn, or what amount re-imbursed under this resolution, which, from its caption, seems to have been intended only as a temporary relief to our soldiers, but which has been continued with universal approbation, I am unable to ascertain from the books of the Treasury, because, until lately, all military expenditures have been charged up under the general head of "Military Appropriations." The amounts drawn under this resolution have been very large. If further sums are required for this purpose, I respectfully submit that a specific appropriation ought to be made for it.

The expenditures of the State, for military purposes, since the commencement of the war, amount to	\$20,467,016 64
The amount re-imbursed is	7,402,658 87

Excess of Expenditures,	\$12,964,357 77
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This excess is added to our State debt. What portion of it has grown out of our contract to clothe our troops, will doubtless be shown to you by the proper department. When the resolution passed under which it has grown to its present

magnitude, the destitute condition of our troops, and the inability of the Confederate Government to clothe them, made the measure a necessary one, in aid of the then recently organized government. It was an act of humanity to our troops. Whether it be now necessary to continue it, as well as our other war expenses, after the Confederacy is thoroughly organized, is worthy of your consideration. If the comfort of our troops, or the most efficient prosecution of the war require a continuance of this expenditure by the State, in addition to her common share of the expenses of the war, all will cheerfully meet the increased debt it will impose; but to enable us to repel the enemy in future, and maintain faith with all our creditors, which is the pride of every North-Carolinian, we should avoid all unnecessary expenses.

I learn from Major Dowd that the amount due from the Confederacy for clothing supplied to our troops in the months of January and February last, is \$708,301 50, and that the Quartermaster General of the Confederate States insists that this claim must be diminished one-third when paid in new issue. When it is considered that in furnishing clothing to our troops we are mere agents of the Confederate government, paying our own money in advance, raising money in Europe at great disadvantage, running the blockade at the hazard of the loss to the State of our ship and cargo, and delivering the goods at prices far from remunerating, as I presume, when the difference in the value of the money we pay, and the money we receive, is considered, I regard this decision as monstrously unjust—nor do I find any thing in the late Currency Act of Congress giving any colorable ground for it. The Act purports to impose a tax *on the currency, attaching to the notes wherever circulated, and not a tax due on the debts which the government owed otherwise than by her Treasury notes.* You will have seen that the Hon. W. N. H. Smith, has introduced in the House of Representatives a resolution calling on the Secretary of the Treasury for the authority on which this decision is based. If it

should not be retracted, it seems to me to require indignant remonstrance from the State.

The amount of Confederate currency now in the Treasury is \$571,000, of which \$4,000 is of the new issue.

The most dilligent efforts have been made to get the claim of the State against the Confederacy for large advances made in the early part of the war audited, with the expectation that Congress would make an appropriation for its payment, and P. H. Winston, Esq., of Bertie, the agent appointed by me to attend to the settlement, and who has prosecuted the duty with commendable zeal, hoped to have had the auditing of the account completed in time for the action of Congress at its present session, but he informs me by letter of the 13th inst., that the Clerks in Richmond are now performing the duties of soldiers, and it is not probable now that the claim can be got in condition for the action of Congress at its present sitting. If it should be collected before the meeting of the General Assembly in November next, it is not probable that any part of it can be used to pay off the 8 per cent. bonds of the State, as provided in the 5th section of the Act of 1862-'63, chapter 29, and the result may possibly be that a large sum may thus come into the Treasury, not needed to meet appropriations. In this case I am in doubt whether I would be authorized to pay the estimated surplus to the Commissioners of the Sinking Fund under the 8th section of the Act of 1856-'57 creating the Sinking Fund. I recommend an act conferring this authority on the Treasurer.

By the aforesaid act of 1862-'63, the Treasurer is directed, with this money when collected from the Confederate government, to pay our 8 per cent. bonds, all of which are payable at the pleasure of the State. I made considerable collection soon after your last adjournment, and by public advertisement notified the holders of said bonds of my readiness to pay them in Confederate currency, or to give them 6 per cent. North-Carolina bonds, running thirty years, in exchange for them. Not one has been presented for payment.

Exchanges for 6 per cent. bonds have been made to the amount of \$33,000. The refusal of the holders to receive payment is owing to the depreciated currency in which payment is offered—and as there is no tax imposed on the interest of the 8 per cent bonds, or other penalty imposed on the omission to receive payment or make the exchange, the Act is nearly inoperative, and will not accomplish the end intended.

Unless Confederate currency shall greatly appreciate, it is not probable that many of our Coupons will be presented for payment in this currency. Soon after I came into office, as I have heretofore communicated to you, I adopted the rule of paying all demands on the Treasury in Confederate currency, except in cases where otherwise specially directed by law, for reasons heretofore given. I asked you, if you disapproved the rule, to prescribe the exceptions. At the time of the adoption of this rule, there was much less difference in the value of Confederate notes and our own notes than at present. Now our notes command in market a premium over Confederate notes of about 100 per cent., and our Coupons also command a large premium and hence are not presented at the Treasury for payment. The holders of these Coupons would almost universally take our Treasury notes (fundable and payable 1st January, 1866,) in payment, and many would take our change notes—fractional parts of a dollar. I have already prepared (except signing, numbering, and clipping,) \$2,503,380 of these notes fundable in 1866; and \$149,970 of notes of less denomination than a dollar. I recommend an act directing the payment of the Coupons in our Treasury notes aforesaid, where the holders shall prefer them to Confederate currency. Our laws authorize guardians and other trustees to invest in our bonds, and many of the holders of these Coupons are widows and orphans and others needing their income, and the payment in this way would accommodate them and would not increase the State's indebtedness.

Soon after your last adjournment, I contracted for the lith-

ographing and printing of \$400,000 in notes of less denomination than a dollar, authorized to be issued under your act of December last. It has been the practice, heretofore, to exchange these at par for Confederate currency, by way of supplying the change which the business of the country required. By the time they were printed, they would command a premium of 50 per cent., or more, and I deemed it inexpedient to issue them, especially as their superior value kept them from circulating and performing the office for which they were intended. I have not had them signed.

I had the million of dollars, appropriated at your last session "for the relief of the wives and families of our soldiers in the army," prepared for issue as soon as possible, and issued warrants for one fourth of the amount before the 1st of February last. By the 1st of this month I was ready to pay the balance, and owing to the urgent wants of many of the counties, I decided to pay the whole of it on the 1st of this month, and have issued warrants accordingly.

The passage of the act of Congress of the 17th February last "to reduce the currency and to authorize a new issue of notes and bonds," embarrassed my department in several important particulars. Its immediate effect was to make all Confederate notes, above the denomination of five dollars, uncurrent at their face; while the ordinance of the Convention of the 26th February, 1862, No. 35, made all dues to the State payable in Confederate notes. I was not authorized to receive or pay them out at less than their face. There were several large debts due to the State which I thought might possibly be tendered. The Atlantic & N. O. R. R. Co. owed the State, on account of the loan to that company, under the act of 1856, Chap. 71, some \$400,000. This act provides that the loan was to be made only on condition that the Road should set aside its receipts over and above annual expenses, as a Sinking Fund to pay the debt and interest; and on the further condition of giving a mortgage on the effects of the company, conditioned to save the State harmless against loss of both principal and interest, which mortgage I have not

been able to find. The following are all the payments which have been made on this debt, to wit : Nov. 1863, One Hundred and Forty-Eight Thousand Dollars.—December, One Hundred Thousand Dollars.

There is also due the State \$50,000 from the Raleigh and Gaston R. R. Co., and \$49,000 from the city of Raleigh, on account of their bonds, exchanged for the bonds of the State, under ordinance of the Convention No. 7, ratified January 30th, 1862, the 6th section of which provides that these corporations "shall be allowed to redeem their bonds at any time before maturity, in the currency of the State, on giving thirty days notice to the Treasurer of this State of their intention so to do." The Raleigh & Gaston R. R. Co., exchanged their bonds with the State, under this ordinance, to the amount of \$200,000, and the city of Raleigh to the amount of \$50,000; and prior to the 17th February last, the former corporation had paid into the Treasury \$150,000 of its bonds, and the latter had paid \$1,000, which sums were paid over to the commissioners of the Sinking Fund, as required by said ordinance, and invested in State Bonds, for which they had to pay a very large premium. There is also a large debt due the State from the Western R. R. Co., for interest on their bonds exchanged with the State.

The foregoing and other debts of less magnitude, were due to the State when the currency act of the 17th February was passed, all of which I was required to receive in any Confederate currency, at its face, according to the literal terms of the ordinance of the 26th February, 1862.

The currency act authorised the fanding of Confederate notes, at their face, until the 1st day of April, in 4 per cent. bonds, which were made good to pay taxes, as to their principal, for the present year; and I copy the 6th, 7th, 8th, and 12th sections of the bill for your convenience in referring to them :

"Sec. 6. That to pay the expenses of the Government, not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue 6 per cent. bonds to an amount not ex-

ceeding five hundred millions of dollars, the principal and interest whereof shall be free from taxation, and for the payment of the interest thereon the entire nett receipts of any export duty heretofore laid on the value of all cotton, tobacco and naval stores, which shall be exported from the Confederate States, and the nett proceeds of the import duties now laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged; *provided*, that the duties now laid upon import, and hereby pledged, shall hereafter be paid in specie, or in sterling exchange, or in the coupons of said bonds.

SEC. 7. That the Secretary of the Treasury is hereby authorized, from time to time, as the wants of the treasury may require it, to sell or hypothecate for treasury notes said bonds, or any part thereof, upon the best terms he can, so as to meet appropriations by Congress, and at the same time reduce and restrict the amount of the circulation in treasury notes within reasonable and safe limits.

SEC. 8. The bonds authorised by the 6th section of this act may be either registered or coupon bonds, as the parties taking them may elect, and they may be exchanged for each other under such regulations as the Secretary of the Treasury may prescribe. They shall be for one hundred dollars or some multiple of one hundred dollars, and shall, together with the coupons thereto attached, be of such form and of such authentication as the Secretary of the Treasury may prescribe. The interest shall be payable half yearly, on the first of January and July in each year—the principal shall be payable not less than thirty years after their date.

SEC. 12. That any State holding Treasury notes, received before the time herein fixed for taxing said notes, shall be allowed until the 1st day of January, eighteen hundred and sixty five, to fund the same in six per cent. bonds of the Confederate States, payable twenty years after date, and the interest payable semi-annually. But all Treasury notes received by any State, after the time fixed for taxing the same, as aforesaid, shall be held to have been received diminished by

the amount of said tax. This discrimination between the notes subject to the tax and those not so subject, shall be left to the good faith of each State, and the certificate of the Governor thereof shall in such case be conclusive.

It will be seen that the \$500,000,000 of bonds, authorized to be issued and sold for what they will bring, to pay the expenses of the Government, are to be exempt from taxation, as to principal and interest; that the coupons are made good to pay import duties, and that certain important import and export duties are pledged for the payment of the interest; and that none of these provisions, tending to give credit to these bonds, attach to the bonds which the States may take under the 12th section. As a very large amount of this superior class of bonds must be put in market, it is manifest that the inferior class could be sold only at an enormous depreciation; and I therefore deemed it inexpedient for the State to invest in the inferior class of bonds, with the view to reconvert them, by sale, into the new currency; and I at first thought it probable, if you were in session before the 1st day of April, that you might prefer to invest in the 4 per cent. bonds.

With the view to enable you to protect the State against the payment of the debts aforesaid, in a currency depreciated by the action of Congress, and to enable you, if you should deem it expedient, to invest the State's funds in 4 per cent. bonds, on the 27th day of February, I addressed a communication to His Excellency, the Governor, expressing strongly my opinion that it was expedient that you should be convened before the first day of April. He thereupon convoked the Council of State without delay, and when they assembled laid before them my communication, and invited me to attend them and explain my views. Before the Council assembled, other views had occurred to me. I became satisfied that it was inexpedient, in any event, for the State to invest her funds in 4 per cent. bonds, and I came to the conclusion that it was not improbable, that Congress, when it should meet on the 1st Monday of May, might make important

amendments to the act. In this event it was desirable that you should meet afterwards. As the tax on the currency is declared to attach to the notes wherever circulated, and the Confederate government does not claim the right to tax the States, I thought Congress would so modify the act as to allow the States to exchange the currency on hand on the 1st day of April, at par, for the new issue, or to invest in the class of bonds authorized to be issued under the 6th section. I submitted these views to the Council of State; and to avoid the difficulty as to the payment of the aforesaid debts to the State, told them, if they declined to advise the convening of the Assembly, that I would take on myself the responsibility of declining to receive payment of said debts in Confederate notes, at their face, should payment be tendered, until your pleasure should be known, believing that a fair interpretation of the ordinance would not require me to receive the currency at its face, after Congress had diminished its value one-third.

The Council decided that it was inexpedient to convene you before the time to which you had adjourned.

All the corporations aforesaid, excepting the City of Raleigh, afterwards applied to me to make payments which I declined to receive.

I addressed letters to several of our delegations in Congress, setting forth the foregoing views of the currency act, asking them, if they concurred, that they would move in the matter at the earliest period possible. I have had answers from several of them approving my suggestions; and you will have seen that, on motion of Mr. Graham, the subject was referred to the committee of Finance—but owing to the suspension of mail communication, I am not informed as to the result.

If Congress shall not amend the act, I recommend the investment of so much of our currency as consists of one hundred dollar bills in 6 per cent bonds; and the exchange of the residue, at a loss of one-third, into the new issue.

I recommend that the old issues of Confederate notes of

the denominations of five dollars and less than one hundred dollars, be received in payment of State and County taxes at two-thirds of their face; and that the new issue of Confederate currency and Confederate notes of less denomination than five dollars, be received at their face, in payment of said taxes; and that so much of the ordinance of the Convention of the 26th February, 1862, No. 35, as relates to the receiving of Confederate Treasury notes in payment of taxes and other public dues, be repealed.

I have received from the Governor the following State bonds, on account of the sale of a part of the Steam Ship Advance, to wit:

In 8 per cent. bonds,	\$ 97,000.
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And in 6 per cent bonds,	33,000.
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All which is respectfully submitted,

JONATHAN WORTH, *Pub. Treas.*

Ordered to be Printed.

W. W. Holden, Printer to the State.

OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS, }
Raleigh, 21st May, 1864. }

Hon. RICHARD S. DONNELL,
Speaker House of Commons:

SIR:—I have the honor of transmitting through you to the General Assembly the enclosed report.

I remain very respectfully,

Your obedient servant,

S. F. PHILLIPS,

Auditor, &c.

REPORT OF AUDITOR.

In compliance with resolutions adopted by the General Assembly at its recent session, I have the honor to submit the following brief report upon the system of public accounts now in use in this State:

In general, I beg leave to suggest that legislation, having for its object organic changes in the departments connected with the treasury, may better be postponed until the return of peace—inasmuch as, with slight exception, the machinery now employed answers every necessary purpose. It is obvious that when the present state of things shall have ceased important modifications in our treasury system will be required, and perhaps our recent experience will suggest changes in the methods of accounting that have been in prac-

tice heretofore. It seems hardly advisable to construct a system for our treasury under the influence of the present anomalous condition of public affairs. It is only a few years since that system was subjected to the scrutiny of a gentleman of industry and eminent financial ability, at that time entrusted with the amendment and codification of our Statutes. What has been effected during the past three years, in connexion with the extraordinary demands of the war?—by successive ordinances and acts, seems to answer every necessary purpose of accountability, although this legislation may not have accomplished all that is desirable as respects harmony and subordination.

I find two important matters which are exceptions to the remark that our present laws accomplish all that is needed in regard to accountability by disbursing officers. These are treasury notes and bonds—especially those issued for Internal Improvements.

The acts and ordinances providing for an issue of treasury notes differ with each other as regards the checks upon an over-issue by the Treasurer. Those which require the Comptroller to countersign these notes, appear to create a fair security against over-issue. In other cases, however, where the department which issues the notes is the only one engaged in perfecting them, it seems that the State has no security against an over-issue except what may be found in the integrity of the Treasurer and his officers, and of course no good system relies upon these qualities exclusively. In some cases it will be seen that the same law has varying provisions in this respect as to different classes of notes authorized therein. It seems to be proper that wherever a note is perfected by but one signature, the person signing should be connected with the department of the Comptroller, and not with that of the Treasurer. In all cases the notes should be perfected by the Comptroller, and then delivered to the Treasurer for issue. In this way an opportunity is given to the former officer of making an independent estimate of the amount of public money received by the latter.

The other exception needs only to be alluded to here, as being perhaps of no immediate importance. The forms which are to be observed by the Treasurer in issuing bonds will be found, for the most part, in the charters of those companies in which the State has taken stock. There is in our Code no general provision upon the subject. What I call attention to is, that bids for these bonds are to be opened by the Treasurer alone. It seems that the Comptroller also should be required to be present on such occasions, as, otherwise, there is no provision to compel the Treasurer to account for any premiums which he may have received under the bids. I mention this here as a matter for future reference.

I may also mention that the checks imposed upon the Treasurer by the laws which authorized loans from the banks were very imperfect. By a rigid construction it may be that the provisions in the Code requiring duplicate receipts from all persons paying money into the Treasury could be applied to the case of these loans as well as to that of the premiums mentioned above, but I apprehend that such a view is far from being clear in either case, and is impracticable in the latter.

As regards the cancellation of the vouchers of the Treasurer in the Comptroller's office, it appears to me that the present system, so long as it shall be practicable, should be retained. By that system the vouchers which the Comptroller may have allowed in settling with the Treasurer are subjected, in connexion with his books, to the revision of a committee appointed by the General Assembly. It is clear that the Comptroller should account before some tribunal for his dealings in his office, and no tribunal for such accounting more suitable than a committee of the General Assembly has occurred to me. A board consisting of three State officers would add but little to the present security. An obvious objection to the present mode is the labor imposed upon the committee in counting many thousand vouchers, and the danger that, under the circumstances, the work may be hastily and inaccurately performed. The objection has weight, but

any other scheme seems to me to be subject to more important objections. Our present method is that adopted in many of the most respectable States in the Confederacy, and in the United States—being suggested, no doubt, by the obvious propriety of bringing the money accounts of the State directly under the scrutiny of the representatives of the people. The labor imposed upon the committee may perhaps be lightened without injury to the public interests, by a provision like that adopted in Maryland, (Code vol. 1, p. 696,) which requires the Comptroller and Treasurer together to examine, record and burn all coupons that have been paid, leaving other examination and cancellation to committees of the Legislature.

I need not add that in my remarks upon the system of accounts, &c., I have not had reference to that department connected with importations by the State; that having been constituted by secret legislation, into which I have had no right to look.

Respectfully submitted,

S. F. PHILLIPS,

Aud., of pub. act's.

Raleigh, 21st May, 1864.

Doc. No. 10.]

[ADJOURNED SES. 1864.]

Ordered to be Printed.

W. W. Holden, Printer to the State.

STATE OF NORTH-CAROLINA,
Executive Department,
Raleigh, May 21, 1864.

Hon. R. S. DONNELL,

Speaker of House of Commons:

SIR:—I am directed by His Excellency, Gov. Vance, to enclose the within communication from the Salt Commissioner at Wilmington, showing the condition of the Salt Works in that vicinity. The Governor begs leave to call the attention of the General Assembly to this subject, and invokes their prompt action upon it.

I have the honor to be,

Very respectfully,

Your ob't serv't,

GEO. LITTLE,

Col. and Aid-de-Camp.

WILMINGTON, N. C., *April 22, 1864.*

To His Excellency, Gov. Z. B. VANCE,
Raleigh, N. C.;

DEAR SIR:—The enemy landed at one of the State Salt Works, on Masonboro' Sound, last night—in force estimated at 100 to 150 men. They were not discovered till within 50 yards of the works. Immediately, on landing, they made prisoners of every one they could, and set fire to the works. They attempted to destroy the pans by throwing shells into the furnaces. They did but little damage in this way—not breaking a pan, and displacing but one. The sheds over the works being dampened by the stream from the boiling pans, burned slowly, and were soon extinguished, after departure of the enemy. The chief damage done was to the steam pump and engine. They are badly damaged, and it will take some time to repair them and get them in position again. If I could pump water to-day, two-thirds of the works could be run. The blacksmith shop, wagon shop and tools, and stables were entirely consumed. Mules and horses were not injured.

Forty-seven men were missing this morning. Of this number but one, so far as I can learn, is even *suspected* of having willingly gone. I mention this latter fact, for the reason that I learn it is rumored, and I understand believed by the Commanding General, that they *were glad of the chance to go*. I have just returned from the works, and have thoroughly enquired into the matter, and am fully convinced that they were *forced* to go. I may be misinformed. The landing was so sudden and unlooked for, that the alarm could not be given in time for the men to escape. Some of those who did escape were fired on.

I enclose communication from Gen. Whiting, received during my absence to-day. I have not been able to see him since my return. If I am required to comply with this direction, it will be equivalent to putting a stop to the works.

It is impossible, with the means at my command, to move, and run the works on the Cape Fear to advantage. The experience I have already had in boating water, satisfies me that it will not do to make salt on a large scale, on the Cape Fear river.

The flats I have built and am now building for carrying wood through the sound to the works, are, so far, working to my satisfaction, and will enable me to dispense with a large number of my teams, and diminish the cost of the salt.

My opinion is, that it would be better to entirely discontinue the works, rather than move them to the Cape Fear river. What shall I do?

Your most obedient servant,

D. G. WORTH,

Salt Comm'r.

SALT COMMISSIONER'S OFFICE,
Wilmington, N. C., May 6, 1864.

To his Excellency, Gov. Z. B. VANCE:

DEAR SIR:—I submit to you the following report of the state and condition of the State Salt Works, near this place; also the products of the works for the year ending April 30th, 1864:

Cash on hand,	\$18,823 34
Cash in hands of Agents,	22,000 00
Cash due from County Agents,	39,260 11
4,100 Bushels salt on hand at \$13,	53,400 00
Corn and forage on hand,	7,000 00
Bacon—5,000 lbs. on hand at \$2 50,	12,500 00
2,000 Cords wood cut,	12,000 00
52 Mules and horses, wagons, harness, &c., \$350 each,	18,200 00
4-5 of steamer "J. R. Grist," and 3 flats, cost 18 months ago,	6,800 00
Two Lots, Smith's tools, Carpenters tools, &c.,	1,000 00
	<hr/> \$190,883 45
Drawn from Treasury,	\$100,000 00
Amount due for provisions,	18,000 00
" " labor,	7,500 00
" " to County Ag'ts,	6,287 78
" " wood,	4,000 00
" " unsettled acc'ts,	5,000 00
	<hr/> \$140,787 78
Balance,	<hr/> \$50,095 67

The works have produced for the year ending 30th April, 1864, 62,000 bushels of salt, which has been sold at an aver-

age of \$7 75 *per* bushel of 50 lbs. The following comparison with the average Wilmington market price for the same period, will show a saving to the people of the State of \$697,500:

62,000 Bushels salt at \$19, average market price,	\$1,178,000 00
62,000 Bushels salt at \$7 75,	480,500 00
	<hr/>
	\$697,500 00

If you add to this the surplus of means on hand after reimbursing the treasury, and also the following property, which is not included in statement of assets, it will show a balance in favor of the works of

Balance brought down,	\$697,500 00
Balance of assets,	50,095 67
160 Salt Pans, cost,	30,000 00
2 Pumps and Engines, cost,	5,500 00
3 Wood Flats and material for	
4 more,	7,500 00
Tools, fixtures and material, including 70,000 brick,	4,000 00
	<hr/>
	\$794,595 67

I am obliged to keep a surplus of means on hand to meet the advance in price of provisions, and to provide against delays in remittances from County Agents.

The works are now in good condition—better than they have been for some time past. With the present arrangement of flatting instead of hauling wood, I confidently expect to be able to reduce the price from \$13 to \$10 *per* bushel. The three flats that are now running are working admirably, but having only just commenced, I have not yet felt the relief they will afford in the reduction of ~~teams~~.

Within the next three weeks I shall be able to discharge at least twenty two-horse teams.

The greatest drawback I now labor under, is the difficulty in obtaining corn and forage, and transportation for the salt. I find it almost impossible to get corn. It is quite out of the question to make an equal distribution of the salt, for want of transportation.

The works at the point where the enemy made their late raid are not yet running, on account of delay in getting the pump and engine repaired. I hope to get them started in the early part of next week. The cost of repairing will amount to about \$15,000.

My impression is, that salt will be very scarce and very high before the next pork killing season. At least three-fourths of the private works on this coast have long since suspended, on account of scarcity and difficulty in obtaining supplies and labor, and the long distance they have to haul wood. These difficulties and obstacles increase every day. The present market price (\$25,) will not induce them to resume their work.

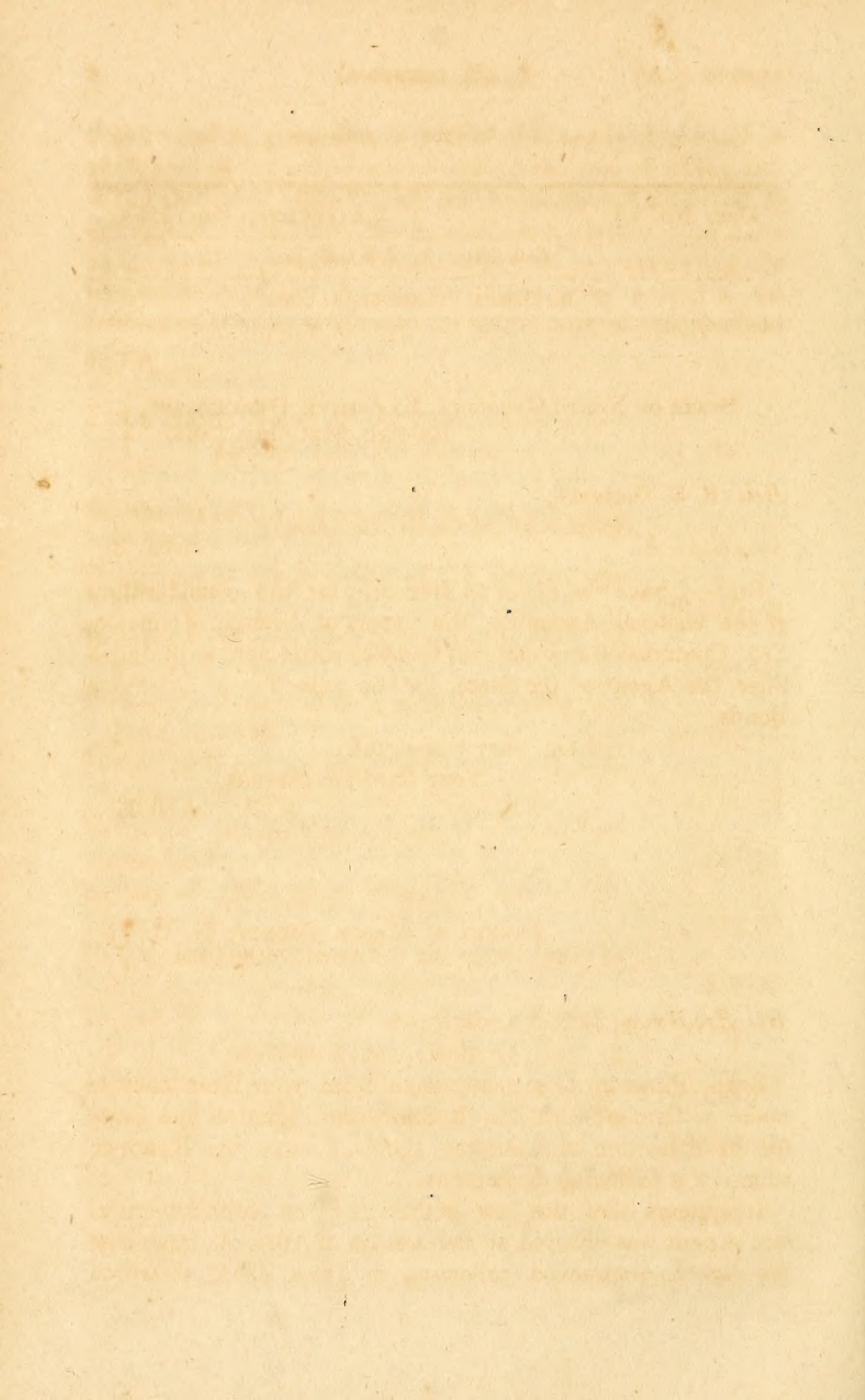
There are now employed at and for the works about 270 men. Of this number, about 40 are permanently diseased, and the greater part of their time unfit for service. At the time I took charge of the works there were 460 names on the roll—about 190 have died, been discharged, and taken by the enemy. The present force is hardly sufficient to carry on the whole of the works. These are always more or less unavoidably absent—some on account of sickness—while others, especially married men, who have families entirely dependent on them for support, have to go occasionally to look after and provide for them, and get clothing for themselves. If the works continue, I cannot spare another man.

Very respectfully,

Your obedient servant,

D. G. WORTH,

Salt Comm'r



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STATE OF NORTH-CAROLINA, EXECUTIVE DEPARTMENT, }
Raleigh, 21st May, 1864. }

Hon. R. S. DONNELL,

Speaker of House of Commons:

SIR:—I have the honor to transmit, for the consideration of the General Assembly, the report of Jackson Johnston, Esq., Commissioner appointed to make settlement with Jacob Siler, the Agent of the State, for the collection of Cherokee Bonds.

I am, very respectfully,

Your obedient servant,

Z. B. VANCE.

FRANKLIN, MAON COUNTY, N. C., }
April 20th, 1864. }

His Excellency, Z. B. VANCE:

SIR:—Pursuant to a commission from your Excellency to make settlement with Jacob Siler, the Agent of the State for the collection of Cherokee Bonds, I have the Honor to submit the following Statements:

It appears that the law authorizing the appointment of said Agent was enacted at the session of 1840-'41, and that the Agent commenced collecting in June, 1841, at which

time he had in possession a part of the bonds of the sale of 1838, and all the uncollected bonds of the sale of 1836; and at the session of 1850-'51, all the bonds were transferred to the Agent. But since his appointment various laws have been passed, increasing the duties as well as augmenting the responsibility of the Agent, all of which is hereinafter set forth in as concise a manner as the nature of the case will admit.

JACOB SILER, *Agent of the State for the collection of Cherokee Bonds,*

DR.

To amount of the principal of the Bonds—sale of 1836,	\$ 19,286 51
To amount of the principal of the Bonds—sale of 1838,	264,750 83
To amount of new Bonds, after cancelling old Bonds of 1836,	7,471 83
To amount of new Bonds, after cancelling old Bonds of 1838,	49,982 77
To amt. of Bonds for the refused surveyed lands of Cherokee county—sale of 1852-'53,	5,247 96
To amt. of Bonds from Munday's sale of Cherokee lands,	122 09
To amt. of Bonds from Munday's sale of Macon lands,	184 28
To amt. of Bonds given for surveyed lands in Macon county—sale of 1852-'53,	917 75
To amt. of Bonds for pre-emption unsurveyed land of Cherokee county—sale of 1851— $\frac{1}{4}$ paid down,	10,905 20
To amt. of new Bonds under first act for cancellation,	38,229 40
To amt. received for 105,302 acres of land entered pursuant to act of 1851, and not bonded,	8,726 25
To amt. of Bonds for entered lands in Cherokee county,	85,234 40

To amt. of Bonds for entered lands in Macon county,	\$ 15,787 95
To amt. of Bonds for entered lands in Haywood county,	1,521 56
To amt. of Bonds given for rents of Cherokee lands,	714 00
To amt. received for one tract of land in Macon county—(Act of 1863,)	27 00
To amt. of interest accrued on Bonds collected,	24,029 76
	<hr/>
	\$533,139 54

JACOB SILER, *Agent of the State for the collection of Cherokee Bonds,*

CR.

By amount of Bonds cancelled, pursuant to acts of the Legislature,	\$223,018 99
By credits on Bonds paid to the Treasurer previous to coming into the hands of the Agent,	3,660 55
By credits on Bonds paid to H. R. Kemzey, Entry Taker of Macon county,	141 19
By discount on advance payments on Bonds,	275 92
“ Allowance made to Agt. for extra service,	552 07
“ Commissions on \$243,779 27,	7,313 37
“ Amt. paid N. S. Jarrett, Agt. West. T. P. R.,	2,159 40
By gross amt. paid for building Western Turnpike Road,	\$115,892 70
Discount on Road Certificates,	399 78
	<hr/>
	115,492 92
By Gross amt. paid for building Cheoah Turnpike Road,	6,246 20
Discount on Road Certificates,	25 93
	<hr/>
	6,220 27
By amt. paid for building Valley	

River branch of Cheoah Turnpike Road,	\$ 5,738 30	
Discount on Road Certificates,	282 39	
	<hr/>	\$ 5,455 91
By gross amt. paid for building Telulah branch of Cheoah Turnpike Road,	4,332 93	
Discount on Road Certificates,	299 94	
	<hr/>	4,032 99
By gross amt. paid for building Macon County Turnpike Road,	6,980 99	
Discount on Road Certificates,	110 64	
	<hr/>	6,870 35
By Gross amt. paid for building Jonathan's Creek & Tennessee Mountain Turnpike Road,	6,949 90	
Discount on Road Certificate,	109 05	
	<hr/>	6,840 85
By gross amt. paid for building Tusquitte Turnpike Road,	4,997 63	
Discount on Road Certificates,	405 49	
	<hr/>	4,592 14
By amt. paid for building Nantayale & Tuckaseegee Turnpike Road,		1,606 12
By gross amt. paid for building Tuckaseegee Turnpike Road—		
passing DeHart's,	2,375 49	
Discount on Road Certificates,	92 20	
	<hr/>	2,283 29
By amt. paid for building Bridge over Tennessee River at Rocky Point,		1,158 79
By amt. paid N. S. Jarrett for superintending the same,		5 40
By amt. paid Board of Valuation, pursuant to Act of 1851,		1,231 50
By whole amount of Treasurer's Rec'pts on file,		92,421 02
By amt. paid D. F. Ramsour, commissions as		

Entry Taker of Cherokee county, for taking Bonds for entered lands,	\$ 1,746 05
By amt. paid J. D. Franks, commissions as Entry Taker of Macon county, for taking Bonds for entered lands,	142 56
By amt. paid Wm. Beal, commissions as Entry Taker of Cherokee county, for taking Bonds for entered lands,	4 13
By amt. paid Wm. M. Rhea, commissions as Entry Taker of Haywood county, for taking Bonds for entered lands,	29 15
The following amounts were paid by the Agent, in pursuance of resolutions passed by the Legislature at the sessions of 1858-'59, and 1861-'62, to wit:	
To John J. Johnson, as per rec'pt.	\$94 00
“ E. McKnobs, “ “ “	60 00
“ H. N. Brittain, “ “ “	44 00
“ Hiram Gunter, “ “ “	48 00
“ Joseph Welch, “ “ “	25 00
	<hr/> 271 00
By amt. paid S. H. Miller, Superintendent W. T. P. Road, (Act 1862),	616 43
By amt. sent to Asheville to fund—Depository's receipt on file,	800 00
By amt. of Bonds on hand,	44,149 74
“ amt. of Cash on hand,	47 44
	<hr/> \$533,139 54

The great length of time to which the collection of Cherokee Bonds has been extended by acts of the General Assembly, the complications resulting from provisions of law from time to time, render it difficult to make a statement that can be understood without reference to those laws and the Agent's books. The careful manner in which the Agent has kept his books, enables him readily to explain any matter

connected with the business of his office. It will be seen that the Bonds on hand amount to \$44,149 74; perhaps one-half of these which were taken by the Entry Taker of Cherokee county cannot be collected, the obligors being non-residents of the Confederate States, or otherwise unavailable.

Very respectfully submitted,

JACKSON JOHNSTON,

Commissioner.



